



ATTS NEWSLETTER

48

JANUARY-MARCH 1985

Hello Again!

Sorry that this issue was a bit later than usual, but I've had a hard time obtaining free time and energy simultaneously. Consequently, this issue has spent a couple extra weeks on the launch pad. But it's done now.

This will probably be my last issue as ATTS Editor. Merlin Malehorn, an outstanding STT variety researcher, has agreed to take the reigns. He'll do a good job, I'm sure. Of course you and I need to help him--WRITE ARTICLES!!! There is nothing like a backlog of articles for publication to give an Editor confidence. So please, if you have new finds to report, observations to make, or whatever... Sit down and WRITE.

Here's Merl's address:

Merlin Malehorn
6837 Murray Lane
Annandale, VA 22003

I will continue to handle sales of back issues and other publications, Trading Post ads, and probably a share of the articles for publication. And I plan to remain active in ATTS, working hard to expand the organization's membership, pushing hard for a tax token slide show and a new edition of Chits, Chiselers and Funny Money, and taking over from George Van Trump as the organization's Secretary-Treasurer. George has done an outstanding job as Sec.-Tres., and is to be warmly applauded for his services. Hurrah! However, he has grown tired of his job, just as I have grown tired of mine.

You will note that an ATTS Election Ballot is enclosed in this issue. You will also note that it is only half filled. If anyone would like to be President or Vice President, fill in your name. We're still looking!!!

I'd like to thank everyone who has contributed material for publication in this issue. George Magee sent in a speech that he made to the Philadelphia Coin Club in 1947 that should net two very interesting articles--one of which appears here. Bob Leonard contributed an outstanding original article which attempts the estimate the total mintage of Illinois provisional STTs. Richard Johnson continues his series on the Illinois sales tax--and Merlin Malehorn analyses Utah green plastics. And of course, Lee DeGood makes another contribution to our knowledge with his fifth "Token Variety Study." THANKS EVERYONE!!!

Tim Davenport, Editor

Towards A New Catalog...

It's been quite a few years since the standard catalog of the Sales Tax Token field was first published. Appearing in 1977, Chits, Chiselers, and Funny Money marked a major step forward in our knowledge of the field. The book brought together virtually all that was known about state issues, privates, provisionals, and anti-sales tax tokens--along with histories of the tax in various states, estimated rarities for the various tokens and added catalog values as well. With the publication of Chits..., Sales Tax Token collecting became less a part of the obscure numismatic fringe and became more widely recognized as a valid exonumismatic specialty.

In other words, the lowly Tax Token finally got some respect.

Sadly, Chits... has been long out of print and is fast becoming out of date as well. Each issue of ATTS Newsletter brings to light additional information about the STT series--information not included in our "comprehensive" catalog. With the first edition of the book vanishing from the face of the earth and an influx of interested new collectors, it is clear that the time has come to begin compiling information for an expanded second edition.

I've corresponded with one of the co-authors of the book about this. Mike Pfefferkorn agreed with my observation that a new edition of Chits, Chiselers, and Funny Money is needed sometime in the fairly near future. I hope that co-author Jerry Schimmel feels the same way...

In any event, the time has clearly come to begin compiling information for a comprehensive second edition. The question arises: "How can I help?"

1. REPORT "NEW FINDS" PROMPTLY. If there are any tokens in your collection which have not yet been reported, then it is essential that you get in contact as soon as possible. Send a description and rubbing (or photocopy) of the token. Include as much background information as you are able.

2. BEGIN ACTIVELY SEARCHING FOR VARIETIES. There are a number of ATTS members that have large holdings of tax tokens. It is important to carefully scan these pieces for unreported die and color varieties. Take an hour or two tonight and really scan those hoards with a magnifying glass. The fine work of Lee DeGood and Merlin Malehorn proves conclusively that there are a large number of undiscovered varieties out there.

3. REPORT ERRORS IN THE FIRST EDITION. Did you find any boo-boos that made it into print in the first edition of Chits...? Let us know about them!

4. MAKE SUGGESTIONS ABOUT FORMAT. What do you like about the first edition of Chits...? How would you change the second to make it more attractive or easier to use?

5. VOLUNTEER YOUR HELP. Are you a good photographer? Can you go to the local library to dig through old newspapers?

WRITE! ATTS Catalog Project, c/o Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

How I Started Collecting

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by George Magee, Jr.
(ATTS H-1)

NOTE: George Magee, Jr. has been a collector of sales tax tokens since the series was born back in the 1930's. He authored the Specialized Catalogue of U.S. Sales Tax Tokens, the 1936 edition of which was published in ATTS Newsletter in September of 1975. The following is an excerpt from a speech that Mr. Magee made to the Philadelphia Coin Club on July 15, 1947. We owe Mr. Magee our thanks for passing it along to us. (T.D.)

Regarding my own personal experiences in collecting tax tokens, I first read about them in 1935, when there were many accounts printed in the newspapers of the sales tax laws being enacted in many states, particularly in the West. I secured a number of specimens of current tokens by writing to the issuing tax bodies, being able to do this while laid up in bed for a three months' period with a broken kneecap. About this time the first dealer, L. Davis Reese, of Denver, Colorado, began to advertise tax tokens for sale in The Numismatist, and issued the first price lists for collectors.

From this hit-or-miss beginning, I set out on some serious research, consulting contemporary magazine and newspaper files, in order to locate tokens not known to collectors while stocks were yet available in uncirculated condition. It was essential to discover the tokens at an early date, for many of the 1933-1935 issues were made of cardboard and hence liable to damage in circulation, or destruction by burning after redemption. It was possible to recover metal issues from such sources as junk dealers and scrap yards.

My particular interest has been to locate unknown Illinois and Washington provisional issues of 1933 and 1935. From 1935 to 1938 hundreds of letters were sent to token manufacturers, to local Chambers of Commerce, to City Officials, and to State Tax Officials. In all of this I was guided by many tips from fellow collectors located in these two states, and was able to find 25 Illinois issues and 20 Washington issues, unknown previously to collectors. This represents about 40% of the provisional issues of these two states listed in the catalog today. The work of uncovering sources of supply is being carried on even now, but after the passage of 12 years, tax token finds are rare indeed.

There was a great need for a "Scotts" Catalogue for tokens, so early in 1936 a mimeographed "Check list of Sales Tax Tokens" was issued, containing in one reference work all known data on tokens. Finding much more material and many new tokens at a later date, and very great interest among collectors, the early work was revised and expanded from 5 to 24 pages, and issued in permanent printed form in November 1936, entitled Specialized Catalogue of U.S. Sales Tax Tokens. During the war another list, based on these previous two catalogues, was prepared by Emil DiBella, of New York City, and published in Numismatic Scrapbook Magazine.

Estimating a Total Mintage

by Robert Leonard
(ATTS.F-21)

How many metal provisional sales tax tokens were minted for Illinois counties and towns in 1933? How did these mintages compare to those for the official state issues of 1935? Did the provisional sales tax tokens form a significant part of the currency in circulation in the issuing localities at the time of their issue? While information to answer these questions is still scanty, it is possible to make a preliminary estimate of the total number of pieces minted and the average number of tokens per capita, based upon a study of the 12 localities for which mintages are fairly definitely known.

In making this study, all cardboard tokens were omitted because (1) they were considered a temporary expedient pending the arrival of permanent metal tokens in some if not most cases and (2) the number printed or issued is unknown in every case. Also, the tokens attributed to Herrin are omitted since they were not issued in 1933 and are probably nonlocal anyhow.

The 12 locations with known mintages are listed in Table A. These mintages are taken from Chits, Chiselers, and Funny Money by Pfefferkorn and Schimmel, supplemented by my own research in the case of Monmouth and editorial correction of the apparently erroneous figure given for Carbondale. Each mintage figure is compared to the 1930 population of the issuing locality (also taken from Pfefferkorn and Schimmel) and a Mintage/Population ratio is calculated. Rarity ratings from the Chits Pricelist/Checklist are also given, together with my comments in some cases.

TABLE A--Known Mintages of Metal Illinois Provisional Tax Tokens

<u>Locality</u>	<u>Mintage</u>	<u>1930 Population</u>	<u>M/P Ratio</u>	<u>1977 Rarity</u>	<u>Comments</u>
Carbondale	60,000	7,528	7.97	R1	2 reverses
Charleston	20,000	8,012	2.50	R1	
Effingham	50,000	4,978	10.04	R1	3 reverses Not that rare!
Galva	25,000	2,875	8.70	R2	
Jacksonville	45,000	17,747	2.54	R1	
Kankakee Co.	100,000	50,095	2.00	R6	
Litchfield	40,000	6,612	6.05	R1	Lg. hoard found
Monmouth	50,000	8,666	5.77	R3	
Roanoke	12,000	1,088	11.03	R1	
St. Anne	5,000	1,078	4.64	R1	3 varieties
Tazewell Co.	150,000	46,082	3.26	R2	
Whiteside Co.	25,000	39,019	0.64	R1	
TOTAL	582,000	193,780	3.00		

The total of all mintages and populations is then summed and an overall M/P ratio obtained. This ratio is 3.00 tokens per capita, but in fact only Tazewell County is very close to this ratio, at 3.26. An extremely wide range of 0.64 (Whiteside County) to 11.03 (Roanoke) is found. Still, 7 of the 12--more than half--fall between 2.00 and 6.05, indicating that the exact ratio for all localities ought to be somewhere in this range.

Now we begin to venture into dangerous ground. In Table B are listed all other issuers of metal Illinois provisional sales tax tokens with their 1930 populations. Because the M/P ratios of Table A vary so much from place to place, no attempt is made to estimate the mintage for any particular issue. However, the populations of all locations are totaled and multiplied by 3.00, in effect using the M/P ratio of the known issues as an estimate for the M/P ratio of the unknown issues. This produces an estimated mintage in Table B of 552,900 tokens, which added to the known mintage of 582,000 gives a total estimated mintage of 1,134,900.

TABLE B--Estimating the Unknown Mintage of Illinois Provisionals

<u>Locality</u>	<u>1930 Population</u>	<u>Locality</u>	<u>1930 Population</u>
Arcola	1,686	La Salle	13,149
Astoria	1,189	Mattoon	14,631
Beardstown	6,344	Mercer Co.	16,641
Bunker Hill	957	Moline	32,236
Cambridge	1,355	Mt. Olive	3,079
Casey	2,200	New Boston	736
Chandlerville	824	Paris	8,781
Depue	2,200	Pike Co.	24,357
El Paso	1,578	Rock Island	37,953
Gillespie	5,111	Rossville	1,453
Hoopeston	5,613	Rushville	2,388
Jackson Co.	35,680	Toulon	1,203
Jasper Co.	12,809	Union Co.	19,883
Keithsburg	1,081	Witt	1,516
Kewanee	17,093	Wyoming	1,408
Ladd	1,318		
		TOTAL	276,452

$$\begin{array}{rclcl} \text{POPULATION} & \times & \text{ESTIMATED M/P RATIO} & = & \text{ESTIMATED MINTAGE} \\ 276,452 & \times & 3.00 & = & 552,900 \end{array}$$

$$\begin{array}{rclcl} \text{KNOWN MINTAGE (A)} & + & \text{ESTIMATED MINTAGE (B)} & = & \text{EST. TOTAL MINTAGE} \\ 582,000 & + & 552,900 & = & 1,134,900 \end{array}$$

This estimated mintage is probably understated. Only 2 of the 12 locations in Table A (16.7%) had 1930 populations under 2,000. But 13 of the 31 locations in Table B (41.9%) had populations that small, and 3 of these had populations under 1,000.

These hamlets may well have ordered 5,000 tokens each, as St. Anne did, or even more, as Roanoke did, to be able to buy the tokens from the manufacturer at close to their face value. Perhaps 5,000 tokens was even a minimum order. For these small communities, the estimate of 3.00 times the population is most likely too low.

To establish another benchmark for the reasonableness of our estimate, we can compare the total 1930 population of metal token issuers to the total 1930 population of Illinois, as shown in Table C below. This figure is 6.2%. In 1935 the state issued 35,000,000 to 40,000,000 sales tax tokens. Assuming the tokens circulated uniformly, the number required for the metal token issuer locations was 6.2% of 35 to 40 million, or 2,170,000 to 2,480,000. This agrees fairly well with the previous estimate. Therefore we might conclude that approximately 1.1 to 2.5 million metal Illinois provisional sales tax tokens were minted in total.

TABLE C--Another Method of Estimating the Mintage of Provisionals

Total 1930 population of metal provisional issuers: 470,232

Total 1930 population of the state of Illinois: 7,630,654

Percentage of Illinois who used provisionals: 6.2%

Total mintage of Illinois state tax tokens: 35 to 40 million

a. 35,000,000 x 6.2% = 2,170,000

b. 40,000,000 x 6.2% = 2,480,000

Therefore, approximately 1.1 to 2.5 million metal Illinois provisional sales tax tokens were issued.

Returning to the questions posed at the beginning of this article, we have answered the first two with some degree of confidence. As for the third question--Did the provisional sales tax tokens form a significant part of the currency in circulation in the localities where they were used?--we can come to a more definite conclusion. Even if all the tokens minted were put into circulation, which we know did not happen, the "average person" would have had only about 3 to 5 of them, "3.00" if our first estimate is correct. While at first glance this seems significant, it represents a face value of less than one cent. So the provisional sales tax tokens cannot have formed a significant part of the currency in circulation, and clearly were thought of more as a nuisance than as a store of value. It is not surprising that few localities continued to use them after the sales tax ("Retailers' Occupation Tax") was reinstated in July of 1933.

Estimating Mintages: A Commentary

by Tim Davenport
(ATTS R-232)

I like Bob Leonard's article on "Estimating a Total Mintage" for the Illinois provisional series very much. It is original and the kind of article that will (hopefully) get people digging through those old Illinois newspapers to come up with more solid mintage figures. I do have a couple comments to make, however.

Bob uses two methods to estimate the mintage of provisionals in his article. In the first method of estimation, he takes the known mintages of Illinois provisionals and attempts to draw an inference with regard to the unknown. Bravo! This is good statistics. I agree with his observation that minimum orders would probably force small communities to mint tokens at a relatively higher rate than his 3.00 estimate--and thus his final estimate is perhaps a bit on the low side... However, his method is good and his estimate is a reasonable one.

Unfortunately, he goes on to use a second method of estimation that I believe is not "statistically valid." In this second method, the total mintage of the 1935 Illinois state issues is taken and multiplied by the percentage of the state's population that lived in communities using metal provisionals. However, the mintage of Illinois provisionals in 1933 and the mintage of Illinois state issues in 1935 are completely independent. It is extremely unlikely that the mintage of tokens per capita (M/P ratio) for the provisional series was the same for both series--one almost certainly was higher than the other. One can not estimate the provisional M/P ratio simply by knowing the state ratio. The two are independent of each other.

In other words, Bob Leonard should have estimated the mintage as "at least 1.1 million tokens" rather than his "approximately 1.1 to 2.5 million." The upper limit sounds precise, but is very dubious indeed.

What Do You Know?

Your articles for future issues of ATTS Newsletter are always needed. Whether it's a short report on an interesting token in your collection or a gigantic article on the history of the sales tax--your contribution is wanted! Our new Editor needs your help!!!

Here's the address: Merlin Malehorn
ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

Come on, everybody! Write that article! Report that new find!

Illinois State Tax Tokens

A History of the Illinois Sales Tax - 3

by Richard M. Johnson
(ATTS F-38)

On June 19th, 1935 the State of Illinois announced that it would issue sales tax tokens to augment it's existing bracket system. The original release was to have been 10 million round 1-1/2 mill tokens. However, due to a temporary shortage of aluminum only 100,000 were actually available on July 1st when the new 3% tax became effective. Completion of the order was not expected before mid-July with token deliveries being made on a day by day basis.

U.S. District Attorney, Micheal L. Igoe, immediately challenged the legality of the tokens on the basis that they represented an usurpation of the federal coinage right. A week later state officials promised to withdraw the tokens if they proved to be illegal. On July 11th the Treasury ordered the Director of Finance, K.L. Ames, to submit a proposal for a modified token. Two designs were forwarded to Washington the next day and one of the designs (the square token) won approval. By July 16th all distribution of the round tokens had ceased.

By late July the Treasury had decided that it should issue 1 and 5 mill coins to replace the various state tax tokens. The 5 mill or half cent, struck in copper, would have had a center hole and been slightly smaller than the cent. The 1 mill was originally planned to be struck in aluminum and would have been square. Since Illinois was to have received the first of these new coins the state was asked, informally, to start withdrawal of it's tax tokens.

On August 8th, Illinois officials were notified by telegram that their tax tokens were, in the opinion of the Treasury, illegal. A week later, however, the House Coinage Committee killed the Treasury's fractional coin bill. Said Committee Chairman Andrew L. Somers, "In opposing the midget coin plan we took the attitude that the question involved _ the minting of a coin with to which pay taxes _ is a state matter and should be solved by the states." As a result, the Attorney General's office notified Illinois officials that there would be no further interference with the new token issue.

Although Illinois's new square tax tokens were to have officially entered use on Sunday, September 1st, 1935 they did not actually go into circulation until September 3rd. Despite an initial release of 15 million tokens many more were needed. The manufacturer, the Osborne Register Company of Cincinnati Ohio, supplied the additional tokens at the rate of a million a day. By October 1st Illinois had placed more than 30 million tax tokens into circulation and was estimating 40 million by the end of the year.



With the release of the square tokens, the State announced that it would withdraw the round tokens that were still in circulation. How many of the round tokens were actually purchased or issued was not publicly disclosed as it was feared that the token fiasco, and the money spent upon it, would be used as a campaign issue in the upcoming election. While the Springfield papers placed the number in circulation as "several hundred thousands" other papers state the figure to have been "a few millions". At this time the best estimate would seem to be 2-4 million tokens issued although the State probably took delivery of the entire initial order of 10 million.

That the token's career was short is clear from the following quote from "Retail Sales Taxation" by Neil H. Jacoby published in Chicago in 1938. "The State took no action to enforce their use, and consumers and retailers refused to become accustomed to them. A few months after their introduction they sank into desuetude ...". Indeed, token distribution seems to have ended shortly after December 1935 and by 1937-38 the number of tokens in circulation had dropped to 22.8 million. After carrying the remaining tokens on the books for a decade Illinois established a redemption plan which ran from July 1945 to June 1947. There was little or no publicity about this plan and very few of the tokens were redeemed. Of some 37 million square tokens issued only a little over one third were ever recovered.

New Scrip Catalog Published

A new catalog has been published that should be of great interest to ATTS members. The book is the Standard Catalog of Depression Scrip by Ralph A. Mitchell and Neil Shafer and is published by Krause Publications of Iola, WI.

Depression Scrip was emergency money that was issued by various cities and businesses across America in order to avert an acute shortage of circulating currency during the early 1930s. While most of the depression scrip issues were printed on paper, the first American wooden money also emerged during this period. Literally thousands of varieties of depression scrip were eventually issued.

Mitchell and Shafer's new catalog runs 320 pages, with some 3,570 distinctive types included. Over 2,000 photographs are included with the text, as are some 4,100 market values. In short, this book is a definitive reference work that should be part of every serious exonumist's library.

The Standard Catalog of Depression Scrip sells for \$27.50 and is available from its publisher, Krause Publications, 700 E. State Street, Iola, WI 54990. An additional \$2 should be added for postage. However, prior to March 15, 1985 a special discount rate of \$22.00 plus \$2 postage applies. It pays to be prompt.

Utah Green Plastics: A Study

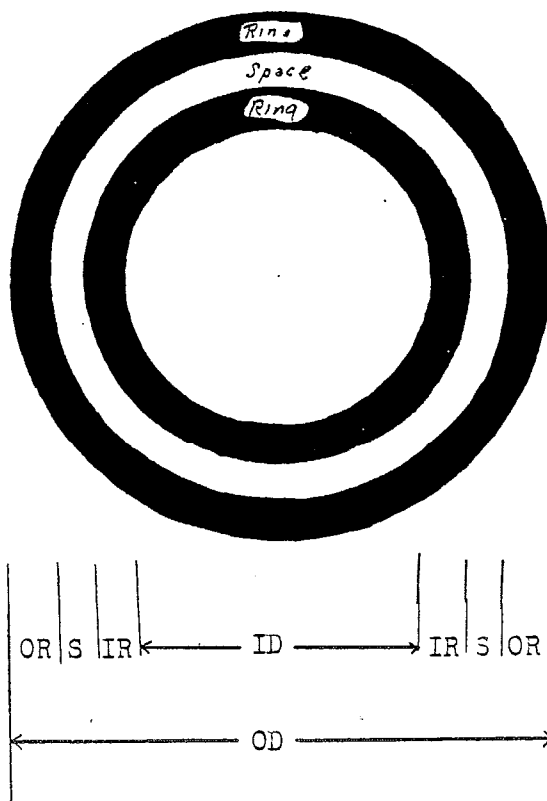
by Merlin K. Malehorn
(ATTS L-279)

Chits, Chisellers and Funny Money (CCFM) assigns to five Utah green plastic 1 mill tax tokens the numbers UT #10 through #14. Schimmel's guide identifies them as UT-4. CCFM states that there are four dies which can be identified on the basis of the two rings around the center. The characteristics used are the outside diameter (OD) of the outer ring; the inside diameter (ID) of the inner ring; the widths of the outer ring (OR) and the inner ring (IR); and the width of the space (S) between the two rings. In tabular form, the dies are defined by these dimensions:

<u>Die</u>	<u>OD</u>	<u>ID</u>	<u>OR</u>	<u>S</u>	<u>IR</u>
1	12.0	8.75	.5	.5	.5
2	12.0	8.75	<.33	.75	<.33
3	11.75	8.5	<.5	.75	<.5
4	12.0	8.75	<.5	1.0	<.5

(All measurements in millimeters)

The field of measurement is depicted by the following diagram:
(Not to scale)



It is apparent from this diagram that OD should equal the sum of ID plus 2 times (OR plus S plus IR). Therefore, if one is measuring the dies for classification, one might be able to check on the accuracy of measurement by comparing the OD to the sum of the other dimensions as indicated in the diagram.

Analysis of the dies defined in CCFM results in the following:

<u>CCFM DIE</u>	<u>OD</u>	<u>OR+S+IR</u>	<u>x2</u>	<u>+ID</u>	<u>=</u>	<u>DIFFERENCE (ERROR)</u>
1	12.0	1.5	3.0	8.75	11.75	-.25 mm
2	12.0	1.41	2.82	8.75	11.57	-.43
3	11.75	1.75	3.5	8.5	12.0	+.25
4	12.0	2.0	4.0	8.75	12.75	+.75

These errors are rather large. .75 mm in a field that is 12.0 mm wide is an error of 6.25%; .25 mm is an error of 2.08%. A 2% error might not be too bad if it were consistent, but the lack of consistency in the error, the differing directions of the error, and the range (1.18 mm) of error, give rise to reservations about the accuracy. Certainly, an error ranging from one-fourth millimeter to three-fourths millimeter leads to question about the measurements which presumably are accurate to one-hundredths millimeter (8.75 is not 8.74 or 8.76). Roughly, the errors are an order of magnitude greater than the implied accuracy of measurement. It should be the other way around.

To measure OD, ID, OR, S and IR, the instrument must be placed accurately at one edge, and five data points must be picked off. Further, at the data points for the edge between OR and S and the edge between S and IR, the errors are self-correcting in the total error. That is, an error in one is compensated for by a reciprocal error in the other, so that the total of OR+S+IR should have error only at the outer edge (OD) and inner edge (ID). Thus, there are really three data points and a placement point which may result in uncompensated error in the difference between OD and the sum of ID+2(OR+S+IR). That is, a difference of .75 mm (per CCFM die 4) is actually a shade less than .2 mm at each error-causing data point and placement point; a difference of .25 mm is a shade more than .06 mm at each of the error-causing points. Again, this is inconsistent with the implied accuracy to the one-hundredth millimeter.

On the other hand, measurement using a scale calibrated to .1 mm at the mark ought to permit accuracy within $\pm .05$ mm, in principle. That is, given adequate lighting and magnification, the observer should be able to attribute a point lying between two marks to whichever is closer, .05 being the midpoint between. Further, a .05 measurement, lacking a .01 mm marked scale, is only an estimate and should be rounded up or down in accordance with standard practice.

The faces of 207 tokens in this series were measured. 828 measurements were taken of OD, ID, OR, S and IR (828 placement points, 4140 data pickoff points, in all). It was noted that the center circles of all faces measured were elliptical, with varying degrees of eccentricity. Therefore, although not specified in CCFM, a direction of measurement must be specified. For this

series of measurements, both horizontal (across the midpoint of the numeral) and vertical (parallel to the numeral, longitudinally down the center) data were accumulated. Measurements were taken using a .1 mm scale under a 12X magnifier, taking care to observe from a position vertically over the marks, and using a sidelight to highlight the edges of the rings. Rings were measured at the edges. The space between the rings was measured as the distance between the two facing edges of the rings. Defining "error" again as the difference between OD and the sum of $ID+2(OR+S+IR)$, the following accuracies were obtained. CCFM dies are inserted for comparison.

<u>ERROR</u>	<u>NUMBER</u>
ϕ	181
$\pm .1$ mm	352
$\pm .2$	179
(CCFM 1, 3 .25)	
$\pm .3$	74
$\pm .4$	35
(CCFM 2 .43)	
$\pm .5$	3
$\pm .6$	2
$\pm .7$	1
(CCFM 4 .75)	

It is apparent from this series of measurements that most measurements (64.4%) can be accurate to $\pm .1$ mm, using a .1 mm scale. It is also apparent that 86% of the measurements are less in error than the CCFM dies with the smallest error. The mean absolute error was .13 mm, but if one remeasures all errors of $\pm .2$ mm or greater, the mean absolute error will approximate .06 mm. These means are well below the CCFM die errors and tend to confirm the possibility that the CCFM dies are incorrectly stated.

Conclusions: (1) CCFM dies stated at one-hundredths mm precision are not likely to be correct at that level of precision.

(2) CCFM dies, even when rounded to one-tenths either up or down, range in error so greatly as to warrant question of their validity.

Essential Reading From ATTS

ATTS still has a quantity of Jerry Schimmel's booklet U.S. State-Issued Sales Tax Tokens. Cost of the booklet is \$2.50, with proceeds going to the ATTS Treasury to help finance future issues of ATTS Newsletter. Why not buy a few copies and take them to the next meeting of your local coin club? A great way to "spread the word!"

Write ATTS, P.O. Box 614, Corvallis, OR 97339.

Token Variety Study 5

Mississippi 5 Mill Fibre

by Lee DeGood
(ATTS R-234)

Our next variety study will be a state issue. The token is the five mill red-brown fibre piece from Mississippi. This token is listed as MS-5 in U.S. State-Issued Sales Tax Tokens and as MS#7 in Chits, Chisellers, and Funny Money.

The obverse of this token features the denomination and the legend "TAX COMMISSION / MISSISSIPPI / SALES / TAX TOKEN." The reverse legend reads "TO MAKE CHANGE / FOR CORRECT / SALES TAX / PAYMENT." Variations in the lettering of this token has been found.

OBVERSE VARIETY ONE

The letters C - O - S - and P in the words in the legend all have rounded corners like you would find on standard type or print: (The S's are slightly squared.)

COSP

OBVERSE VARIETY TWO

The letters C - O - S - and P in the legend all have very square corners unlike standard print:

COSP

REVERSE VARIETY ONE

The C in the word CHANGE and the first C in CORRECT have slanted serifs as follows:

C

REVERSE VARIETY TWO

The C in the word CHANGE and the first C in CORRECT have right angled serifs as follows:

C

COMBINATIONS

	REV. ONE	REV. TWO
OBV. ONE	<u>confirmed</u>	<u>confirmed</u>
OBV. TWO	<u>unconfirmed</u>	<u>confirmed</u>

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|----------------------------------|-------------------------------|
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| 2. 13 BEARDSTOWN | 22. 44 MERCER COUNTY |
| 3. 15 CAMBRIDGE | 23. 45 MOBILE |
| 4. 16 CARBONDALE | 24. 46a MOBILE |
| 5. 18 CHANDLERVILLE | 25. 46b MOBILE |
| 6. 19 CHARLESTON | 26. 48 MONMOUTH few scratches |
| 7. 21 EFFINGHAM | 27. 49 MT. OLIVE |
| 8. 22 EL PASO | 28. 51 NEW BOSTON |
| 9. 23 GALVA | 29. 53 PARIS |
| 10. 25 GILLESPIE | 30. 74a RANDOLPH COUNTY |
| 11. 27 HOPESTON | 31. 76 ROANKE |
| 12. 30a JACKSONVILLE f-scratches | 32. 77 ROCK ISLAND |
| 13. 30b JACKSONVILLE | 33. 78a ROCK ISLAND |
| 14. 30c JACKSONVILLE | 34. 78b ROCK ISLAND |
| 15. 31 JASPER COUNTY | 35. 85 ST. ANNE |
| 16. 32 KANKAKEE | 36. 86 TAZEWELL COUNTY |
| 17. 33 KEITHSBURG | 37. 89 TOULON |
| 18. 34 KEWANEE | 38. 90 UNION COUNTY |
| 19. 37 LA SALLE | 39. 91 VIRGINIA |
| 20. 39 LITCHFIELD | |

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ATTS
P.O. Box 614
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Organizational Report

15

American Tax Token Society
Secretary and Treasurer's Report

Fourth Quarter, 1984

CHECKING

Previous Balance \$ 49.36

Credits:

Dues Payments for 1985 342.25
Newsletter Sales and Ads 14.50
Donations to ATTS (THANK YOU!) 5.00

Debits:

Check Charges 7.96

Current Balance \$ 403.15

SAVINGS

Previous Balance \$1057.39

Credit:

Interest 14.76

Current Balance \$1072.15

CHANGES OF ADDRESS

R-236 William W. Trigg Rt. 3, Box 4, Russellville, AR 72801.
R-276 Max Studley 3915 Shira Eloy, AZ 85231.

NEW MEMBERS

R-355 Ronald L. Andrews Rt. 7 156 Stonecrest Dr. Ringgold,
GA 30736.
R-356 Roy T. Eggert 9037 Whispering Pine Ct. Manassas, VA
22110.
R-357 William J. Dambeck P.O. Box 43 Suitland, MD 20746.
R-358 Howard J. Wunderlich 1430 Campanell Dr. W Plantation,
FL 33322.
R-359 George Kuba 3218 Mansfield Ave. SE Cedar Rapids, IA 52403.
R-360 Roger Loecher 5500 W. 44th Ave. Denver, CO 80212.
R-361 Clifford Burgess P.O. Box 13277 Savannah, GA 31406.
R-362 Michael A. Werda 1028 Hinckley Blvd. Alpena, MI 49707.

A warm welcome to each one of you!!!

MEMBERSHIP STATUS (As of February 1, 1985)

Honorary Members.....4
Life Members.....8
1985 Paid Members.....75
Delinquent from 1984.....58

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TRADING POST is the free advertising section of ATTS Newsletter. Every ATTS member is entitled to a free 25 word ad in every issue--a great opportunity to buy, sell, and trade Tax Tokens! Send your ad in today! To: ATTS, P.O. Box 614, Corvallis, OR 97339.

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FOR TRADE OR SALE: Ohio SC4-a, Columbian Bank Note Co. Control Letter "E"; Ohio SC4-c, Columbian Bank Note Co. Control Letter "C"; Ohio SC5; Also Ohio SC5 with American Bank Note Company. All well used. Want Sales tax, transportation, prison, race track admission tokens. R. Kelley, 12,000 Lawnview, Apt. 9, Cincinnati, OH 45246.

WANT TO BUY TRANSPORTATION TOKENS: I'll pay 10¢ each for every different transportation token sent to me. If you send me 100 different, I send you ten bucks... Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

WANTED: OHIO receipts for my collection. I will buy singles or entire collections. Please write and list what you have. Richard Johnson, 502 W. Kenicott, Carbondale, IL 62901.

WANNA BUY AN AD? ATTS Newsletter has the cheapest ad rates around. A full page costs \$14. Half a page \$7.50. And you reach over 100 active collectors of tax tokens. Send your ad to ATTS, P.O. Box 614, Corvallis, OR 97339.

WANTED: ATTS#2, 1975 Souvenir Tax Tokens. Will make offer. Merlin Malehorn, 6837 Murray Lane, Annandale, VA 22003.

PAY YOUR DUES!!!

There are still over fifty ATTS members who haven't paid their 1985 dues... Please do so! Every copy of the newsletter costs us about 80¢ to print. And postage costs have risen two cents to 39¢ per issue... We simply can't afford to send the newsletter out to people who haven't paid their current years' dues.

THIS ISSUE WILL BE YOUR LAST, UNLESS YOU'VE PAID YOUR 1985 ATTS DUES! Four fat issues for five bucks is still a great deal! Pop your check in the mail TODAY, before you FORGET... Checks should be made payable to ATTS and sent to Sec.-Tres. George Van Trump, Jr., P.O. Box 26523, Lakewood, CO 80226.

ATTS



NEWSLETTER

49

APRIL — JUNE 1985

Howdy!

Since this is my first issue as Editor, a few words of introduction may be of interest.

I've been in this hobby only a couple years, but I've been a pack rat most of my life. I collected postage stamps for a long time, and still accumulate whatever shows up. I collect wood, wire and plastic puzzles--the kind you take apart and try to reassemble. Transportation tokens from New Mexico, Virginia and the District of Columbia are interesting. Foreign and U.S. coins (other than current) that show up are kept, as a sideline. The study and half the recreation room are full of books. Among them are all of Agatha Christie's, a lot of science fiction, a wide range of humorous paperbooks, and a large pile of MAD. We raise flowers in the warmer season. I am a fair do-it-yourselfer. Alyce collects music boxes, paperweights, roadrunners, and some figurines. I'm an avid amateur photographer. We like to travel when we can, which is too seldom.

Other personal details--I claim I'm from New Mexico and my wife claims Arkansas, although we've lived longer in Virginia. I've also lived in Ohio and briefly in other places. I'm a retired civilian employee of the Navy Department, now working full time as a contractor and consultant. I was in the Navy during WW II and Korea and am also a retired Naval Reservist. By education I was a mathematician, but spent my government career managing Navy training programs in various technical subjects. I've done a lot of writing, but mostly government style.

Alyce works as an executive secretary. We have two children. Cheryl starts her PhD in Chemistry at Indiana U. this fall, and Michael continues toward his B.S. in Medical Technology at Virginia Commonwealth.

If you get to Washington, D.C., give us a call. We live just across the Potomac, about ten miles out of town. When I'm lucky, my barbequed hamburgers aren't too bad.

Washington Scrip Finds

by Tim Davenport
(ATTS R-232)

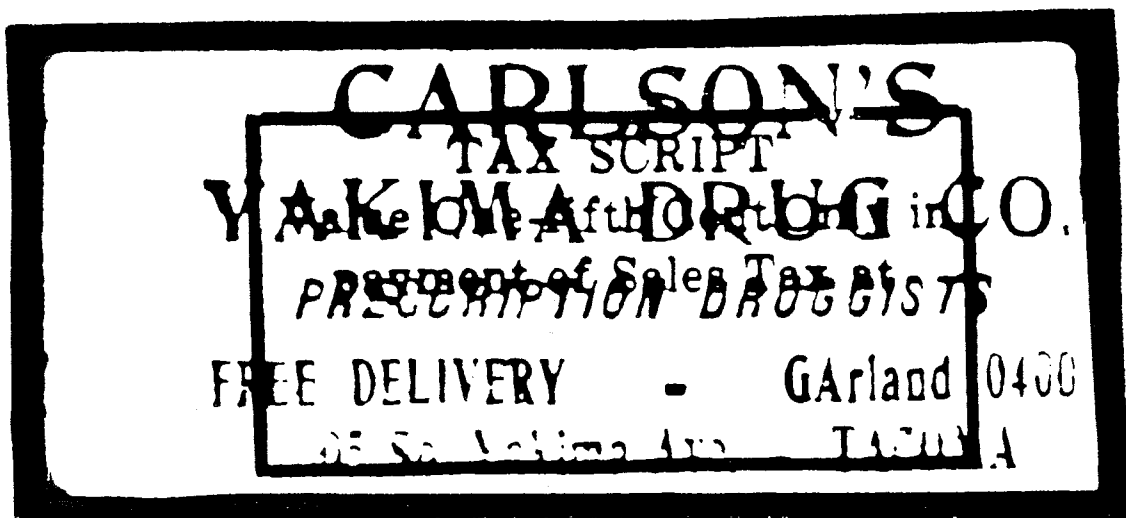
There are still new types of sales tax tokens to be found. Seattle collector Les Albright can attest to this fact, as he recently discovered seven "new" Washington scrip tokens in a retired coin dealer's inventory.

The seven newly found pieces are all currently believed to be unique. Additionally, Mr. Albright reports finding a second specimen of WA#83, the yellow Chappell & Grimes scrip token from Tacoma. This piece was previously believed to be unique and was last sold as part of the Jerry Schimmel collection in October of 1981.

Five of the seven "finds" were issued by Edmonds, WA merchants--the first private sales tax tokens known from that city. Edmonds is a fairly large city north of Seattle.

The remaining two pieces were issued by a single merchant, Carlson's Drugs of Tacoma, WA. Both of these pieces are very similar in style to the Chappell & Grimes piece previously mentioned.

Pictured below is one of the Carlson's Drugs tokens. It is unusual in that a blank "Chappell-&-Grimes-type" token was over-printed with a Carlson's rubber stamp. The second newly discovered type of scrip from this firm is much more professional--with the name of the merchant typeset onto the token.



Washington scrip tokens came into being in 1935 as a means of temporarily alleviating a severe shortage of state-issued metal tokens. Washington's 2% sales tax went into effect on May 1 of that year with only some 750,000 aluminum tokens having been delivered. Individual merchants and localities scrambled to print their own temporary cardboard tokens to fill the gap. Soon thereafter, the state printed millions of its own cardboard tokens and the sales tax token crisis was ended.

By the end of the year, Washington caught up with its deliveries of metal tokens and the cardboard scrip was withdrawn from circulation. Scrip tokens were thus used for only a few short months.

The quality of the new finds ranges from nice professionally manufactured pieces to crude handwritten receipts. All are currently believed to be unique, R-10. Values should be around \$30 for the nicer pieces...

Pseudo-Chits numbers appear below.

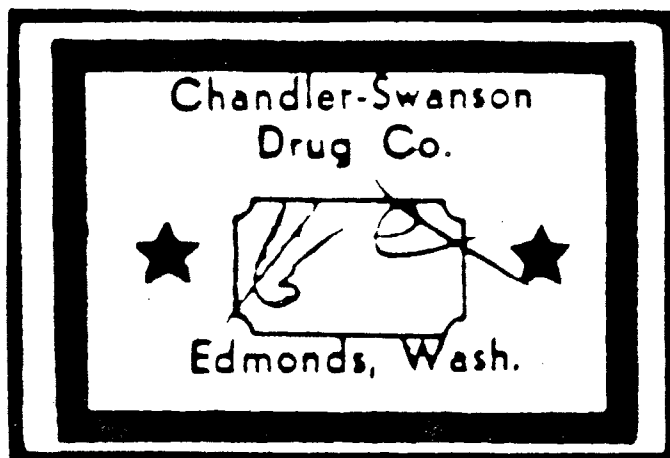
EDMONDS, WA

WA#131 Bienz Confectionery

Obv. BIENZ 1/5¢ CONFECTIONERY / EDMONDS, WASH. //

Rev. blank

21 x 66 mm. Light blue printing on tan paper.



WA#132 Chandler-Swanson Drug Co.

Obv. Chandler-Swanson / Drug Co. / 1/5¢ (handwritten) / Edmonds, Wash. //

Rev. blank

26 x 39 mm. Brown printing with gold stars on tan paper.

WA#133 Engels Lunch

Obv. Engels 1/5¢ Lunch //

A crude receipt for one tax token from Edmonds, WA.
Written on a segment of an Engels Lunch business card.

WA#134 Ask Hebe

Obv. EDMONDS, WASH. / ASK 1/5¢ HEBE //

Rev. blank

16 x 57 mm. Black printing on tan paper with 1/5¢ written in. Another crude Edmonds receipt.

WA#135 F.D. Hoffer

Obv. F.D. 1/5¢ HOFFER //

Rev. blank

7 x 52 mm. Black printing on red paper with 1/5¢ written in. Still another crude Edmonds receipt.

TACOMA, WA

WA#136 Carlson's Drugs

Obv. (Rubber stamp over blank token)

Token: TAX SCRIPT / Value One-fifth Cent Only in / payment of Sales Tax at //

Stamp: CARLSON'S / YAKIMA DRUG CO. / PRESCRIPTION
DRUGGISTS / FREE DELIVERY - Garland 0400 / 3805
So. Yakima Ave. TACOMA //

Rev. blank

30 x 62 mm. Black overprint and black printing on yellow cardboard.

WA#137 Carlson's Drugs

Obv. TAX SCRIPT / Value One-fifth Cent Only in / payment
of Sales Tax at / CARLSON'S DRUGS / 3805 So.
Yakima Ave. //

Rev. blank

30 x 62 mm. Black printing on pink rose paper.

Read This And Write!

Do you have tokens in your collection that have not been listed in any catalog? If so, please drop us a line! We need to hear from you--so that we can pass the news on to everyone else.

Write: ATTS Newsletter, Merlin Malehorn, Editor, 6837 Murray Lane, Annandale, VA 22003.

Your contributions of articles on sales tax tokens and related history are also welcomed. This is an all volunteer organization, and without your input it could not exist. Please take a few minutes and write an article or a letter or report a "new find" today!

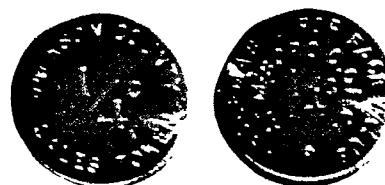
Illinois Provisionals

by Richard M. Johnson
ATTS F-38

Because Illinois started its new 3% sales tax as soon as possible there was little time to set up a collection system. In an effort to limit the magnitude of its problem, the State informed the merchants that it did not care how they collected the tax from the consumer as long as they stayed within broad general guidelines. This resulted in a great deal of confusion for the merchants. Added to this was a circuit court injunction against the tax handed down on March 31st, the day before the tax became effective. Under these conditions two voluntary systems emerged. One, the "State street" plan, developed in Chicago, was a straight bracket system. The other, known as the "Kewanee" plan, named after the city that proposed it, was a bracket system augmented by the use of $\frac{1}{4}$ ¢ tokens. In most cases the two systems were administered by a merchants' organization or a civic group. It should be stressed that both systems were voluntary and while they predominated they were not the only methods in use.

JACKSON COUNTY

Murphysboro - - -



On March 29th, 1933 the Murphysboro Chamber of Commerce decided to opt for the token plan. To implement this plan, 50,000 tokens were ordered at a cost of 125 dollars. In the hope of making the system county wide tokens were made available to any merchant in the county who wished to adopt the system. The tokens were sold at $\frac{1}{4}$ ¢ each, although the customer was to receive them at their face value of $\frac{1}{4}$ ¢ each. The money gained from this initial sale was split evenly, one half covering the cost of the tokens and the other half being placed in a trust fund to redeem the tokens upon the expiration of the temporary sales tax.

Due to the late date it was decided to print 25,000 cardboard tokens which would be used temporarily until the arrival of the aluminum discs. The Murphysboro Chamber of Commerce acted as a clearing house while the tokens were distributed by the Murphysboro Daily Independent, the 1st National Bank, and the City National Bank. The tokens went on sale April 1st and were quickly sold out, the last one disappearing by 11AM. The aluminum tokens apparently arrived on April 4th.

The tokens were popular with neither customer or merchant. Of all the major chain stores in Murphysboro only J. C. Penny adopted the token system. As late as April 26th there were pleas for merchants to exchange their cardboard tokens for the metal ones. They did find use however, as watch charms, poker chips, and in dice games being played by local school boys who were said to have whole handfuls.

When the tax was struck down on May 10th, Murphysboro said goodbye to its tax tokens. There is no record of any attempt to redeem them although the trust fund had been established for that purpose. When the second sales tax bill went into effect on July 1st, the Murphysboro merchants decided to change to the straight or bracket system.

Carbondale - - -

The Carbondale Business Mens Association did not reach a decision on which system to adopt until after a meeting with Murphysboro merchants on April 3rd. It was decided at that meeting to adopt a plan compatible with that of the Chamber of Commerce, and to make the tokens of the two groups interchangeable. Both groups also expected to implement exchange agreements with the surrounding counties using the token system.

The Association ordered 50,000 tokens of their own design and received them three days later on April 6th. The tokens were put into circulation the next day using the same system as Murphysboro. The Carbondale Business Mens Association acted as a clearing house while the tokens were distributed by the Carbondale Free Press, the 1st National Bank and the Carbondale National Bank.

When the 3% sales tax was declared unconstitutional, Carbondale redeemed its tokens through the two banks. When the second tax became effective they were pressed back into service, but what became of them subsequently is not known.

AT A GLANCE . . .

Murphysboro --- Murphysboro Chamber of Commerce

½¢	1 x 2½ in.	White Cardboard	25,000	issued 1 April 1933
¼¢	16 mm.	Aluminum	50,000	issued 4 April 1933



Carbondale --- Carbondale Business Mens Association

¼¢	16 mm.	Aluminum	50,000	issued 7 April 1933
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Searching . . .

I'm trying to rebuild some of the reference material that was transferred to ANA when ATTS was in the doldrums a few years ago. Contact with the ANA library reveals that they did not keep the articles from The State Revenue Newsletter. There were several articles, starting in 1960 and running through 1972. Does anyone have copies of that Newsletter that I could borrow to "xerox" the articles?
Your Editor.

(In ATTS Newsletter Vol. V, No. 2, Robert Leonard provided a story from the Monmouth Review Atlas for March 28, 1933. The last 39 lines of that article did not appear. He has recently revisited Monmouth and can now provide the end of the story. In the interest of completeness, his article from May-June 1975 is reprinted, followed by his "addendum" and notes about what happened. - Editor.)

Monmouth, IL Provisionals

by Robert Leonard
ATTS F-21

The following story appeared in the March 28, 1933 edition of the Monmouth Review Atlas of Monmouth, Illinois, on pages 1 and 8:

LOCAL MERCHANTS DECIDE TO USE TOKENS

RETAILERS MET AND AGREED ON SALES TAX PLAN

Will Permit Collection of
Tax On An Equitable
Basis

Adoption of the so-called Kewanee token plan for handling the collection of the new 3 per cent sales tax was decided upon by Monmouth retailers last night at a meeting in the city hall. The great concern of local merchants about the tax which goes into effect next Saturday was evidenced by the unusually large number of business establishments represented at the meeting.

The Kewanee plan, so-called because it was originated in that city, has the approval of the Illinois director of finance and calls for the issuance of metal tokens in the denomination of one-fourth of a cent. The tokens are to be issued from a central clearing house to the merchants for cash thus backing up their face value. By this means it is possible for the merchant to collect almost exactly the sum required by the tax instead of arbitrarily collecting the tax in pennies, which might either require considerably more or less than the actual amount of the tax.

After considerable discussion of whether metal or paper tokens should be used, metal ones were decided upon because of their greater convenience and lasting qualities. Some of the merchants had already been in correspondence with Kewanee people and had found out what the tokens to be used there were like and where to get them. The chairman appointed a committee composed of John S. Diffenbaugh, O. J. Forman and C. W. Woods to secure similar ones for Monmouth and on a motion it was decided to establish a central office for providing the merchants with these tokens at the Review Atlas office. The tokens will cost the merchants \$5.00 per thousand, which is the price quoted by the Chicago firm which manufactures them.

According to the plan the individual business houses will secure from the central office the quantity of tokens needed to do business with. The retailer gets these just as he would get a roll of pennies at the bank, and he uses them in a similar manner. When a purchaser of a five cent item pays him with six cents, the merchant gives change with three of the 1/4-cent tokens. The purchaser might have a token which he had secured at some other store as change, in which case he would pay the five cents and the 1/4-cent token. Thus it will be seen that one buyer need ever (sic) have to carry more than three of the tokens about with him. The tokens will be in use in almost every Monmouth store and it is likely also in nearby towns as well.

In order that other towns of Warren and Henderson counties be given the opportunity to cooperate with Monmouth merchants and thus secure tokens at a cheaper price, a committee headed by Max Turnbull was appointed to offer the services of the Monmouth group to the merchants of nearby towns.

The following table shows the amount of tax collected under the token plan:

Amount of Sale	Tax
1c to 8c inclusive	1/4c
9c to 17c inclusive	1/2c
18c to 26c inclusive	3/4c
27c to 35c inclusive	1c
36c to 42c inclusive	1-1/4c
43c to 50c inclusive	1-1/2c
51c to 58c inclusive	1-3/4c
59c to 67c inclusive	2c
68c to 76c inclusive	2-1/4c
77c to 85c inclusive	2-1/2c
86c to 92c inclusive	2-3/4c
93c to \$100 (sic) inclusive	3c

Since all the brackets are inclusive, it is clear to see that a 6c item will bear a 1/4c tax; a 65c item, 2c tax; a 30c item, 2-3/4c (sic); a \$1.69 item, 5-1/4c; a \$8.85 item, 26-1/2c tax and so on. Where the amount of tax amounts to even cents then the tokens would be entirely disregarded.

Edmund Colwell, the last chairman of the Retail Merchants division of the Chamber of Commerce, now defunct, was called on to preside at the meeting. He told of attending with C. W. Woods and John S. Diffenbaugh a meeting of merchants from all over the state at Springfield last week and Mr. Woods also spoke of that meeting. Other local business men including Joseph A. Scott, O. J. Bowman, Verne Barnes, Dean Hueston, S. I. Knepp, John C. Allen, Jr., Byron Zea and numerous others also spoke about the new law and their ideas concerning it.

Need Uniform Method

The meeting last night had been called to talk over a uniform method for the community to follow in collecting the tax as no definite

provisions seem to have been laid down by the new law for so doing. The general sentiment was that no retailer can legally absorb the tax even if he were in a financial position to do so. The plan of collecting one cent on sales up to 33 cents, 2 cents on sales up to 67 cents, and 3 cents from 67c to one dollar, which is understood to have been adopted by Chicago retailers and by some other cities was discussed. The belief was expressed, however, that this was unfair to the customer and permitted the collection of more taxes . . . (rest of article illegible on microfilm blowback--39 more short lines remain. I recall, but cannot verify, that it said that 50,000 tokens were ordered initially.)

THE REST OF THE STORY

(In the May-June 1975 issue of the A.T.T.S. Newsletter (Vol. V, No. 2) I contributed an article on the Monmouth, Ill. provisional sales tax tokens, based on an article "Local Merchants Decide to Use Tokens" in the March 28, 1933 edition of the Monmouth Review Atlas. This article mentioned that Monmouth decided to adopt the so-called Kewanee token plan and issue ¼ cent tokens for cash. The tokens cost the merchants \$5.00 per thousand, and were made by a firm in Chicago. The bracket schedule for tax collection was given in the article.

(Unfortunately, when I came to type up the transcript from the microfilm blowback of the original article, I discovered that the last 39 lines--which included the amount minted--were illegible. Last year I had the opportunity to visit Monmouth again, and obtained a clearer blowback of this article. So here is "the rest of the story:")

. . . The belief was expressed, however, that this was unfair to the customer and permitted the collection of more than the customers should really pay. Other plans were spoken of but since the Kewanee (sic) plan appeared to be the fairest one known, a motion was unanimously carried that it be adopted by local business houses. All present signed a resolution to that effect and a committee was appointed to call on all others not present last night and get them to do the same.

After the adoption of the metal token plan those present indicated the approximate number of the tokens they would require and additional ones for retailers not present were undertaken by some of the larger concerns. It was decided to buy 50,000 of the tokens as an initial order.

(There follows a line which will never be legible on the microfilm as there is a wide scratch through it. The balance of the paragraph, however, refers to the appointment of a committee "to draft a resolution to be sent to the representatives and other state officials protesting against the Sales Tax and urging them to repeal it as promptly as possible. J. S. Diffenbaugh, W. P. Graham and Arthur Zimmer were named on this committee.")

At the conclusion of the meeting there was also some discussion of the need for a permanent Retail Merchants organization in Monmouth and O. J. Forman was named chairman of a committee to perfect plans for such a permanent organization.

Sales Taxes May Force Minting of Fractional Coins

An Article from The Pathfinder
November 2, 1935

Money problems are nothing new to most of us despite the fact that our government has most of the world's supply of gold in its vaults and people in other countries believe all Americans are wealthy. But the latest monetary problem has even the government experts guessing; it is how to pay sales taxes when the tax amounts to a certain number of mills.

Our smallest coin is a one cent piece--equal to 10 mills. Obviously, we cannot give the storekeeper a penny and get anything back for he has no suitable change. This is the problem in half of our 48 states.

Of course we had our problems in fractions of a cent before the sales tax was added to the thousand and one other taxes. But we managed to get along very well. In a case of this kind the old hard and fast rule was that if the amount was more than a half cent the merchant got the penny and if it was less than half the customer kept it. Everyone was satisfied. As long as the customer gambled with his penny only once in awhile and then had a 50-50 chance of keeping it it was all right with him. But with the advent of the sales tax it was a different matter; the customer was on the paying end all the time. If his tax was two percent he paid one cent extra on all purchases up to 50 cents, two cents up to a dollar and so on. Some states did attempt to twist the old rule around so as to apply to the sales tax. In one state, for instance, where the tax is two percent on the dollar the customer pays one cent on any purchase up to 68 cents, two up to \$1.18, etc. Even this left the customer on the losing end.

As long as only one or two states had this tax the problem was considered a local one. But the latest compilation of the Library of Congress shows that seven more state legislatures passed sales tax laws this year bringing the total of such states up to 24. Thus, the molehill has become a mountain. Some states proposed minting coins of a mill value but the Attorney General reminded them that the Constitution prohibited coining of money by the states and reserved that privilege for the federal government. Then Secretary of the Treasury Morgenthau proposed that Congress grant the Treasury the authority to mint such fractional currency as might be needed to aid the states. Congress took the attitude that if the states needed such money it was up to them to provide it and refused to pass the law.

Consequently, five of the states stuck their tongues in their cheeks and went right ahead with the manufacture of midget money which is variously called smidgets, chits, jiggers, lice, and other uncomplimentary names. Some are made of pasteboard and the others are of aluminum and copper. Washington tried paper tokens valued at two mills but paper proved unsatisfactory and aluminum pieces were issued. Missouri, however, uses one mill and five mill pieces of pasteboard resembling a

May Force Minting - Continued

milk bottle cap with considerable success. New Mexico has issued two values, one of aluminum for one mill and one of copper for five mills. Colorado's midget money is for two mills, of aluminum and square, as is that of Illinois, the latter being one and a half mills in denomination.

While the Treasury regards these tokens as money and the federal government considers the states as infringing on its rights no action has been taken to stop their manufacture or use. They are of no value outside the state in which they are issued, resemble money but slightly and the inscriptions on them are carefully worded. Over 110,000,000 of them have been issued and orders placed for more. Since these five states have a combined population of approximately 14,000,000 this means a per capita circulation of eight tokens per person. If the 19 remaining states having sales taxes should issue tokens of some sort there would be well over 300,000,000 in circulation. Thus, it can be easily understood why the government, or rather Congress, may have to reconsider its decision and authorize the coining of chits of a uniform size, composition, and value.

When and if the United States should mint fractional coins valued at one mill each, these coins would be the smallest ever to be turned out of a United States mint. Up until the present time the smallest denomination ever coined by the United States was the old copper half-cent. It was first issued in 1793 with the establishment of the first mint. It was not overly popular and only \$39,926.11 worth were minted from that time until its coinage was officially discontinued in 1857.

We Need Research

Have you called your local newspaper and asked for access to their archives for an afternoon? If you let your fingers do the walking through their files or microfilms for the late 1930s, you may find something of interest to ATTS. Even if it is not about tax tokens, cards, or whatever, an article about how to collect sales taxes, or whether sales taxes should be imposed, or related subjects, provides useful background.

Another thought. State legislatures were debating tax issues in that time period. The executive branch of your state or commonwealth government would also have been worrying about raising revenue. Drop a line to your legislator. Describe your interest and ask how you can find out more about any discussions going on in legislative committees at that time. Or drop a line to the governor's office and ask how you can find out what was going on in the Department of Revenue (or whatever it was called at the time).

Toward a New Catalog . . . II

by Merlin K. Malehorn
ATTS L-279

In ATTS Newsletter 48, Tim Davenport comments on the need for a new catalog and suggests actions which we all should take to participate in its development.

Information on new types, varieties, subvarieties, and other data, becomes available in every issue of the Newsletter. Since not everyone writes articles, and some of us write more than there is room for, it's certain there is a lot of new information that needs to be circulated in a catalog. A new catalog is in order. It may be a brand-new catalog, redesigned from the ground up, or an updating of Chits, Chiselers, and Funny Money. A new catalog, with a new classification scheme, format, illustrations, etc., may be necessary. On the other hand, updating Chits would probably be easier and quicker if it can meet the need.

Whatever is created becomes our "standard reference" for the next several years. We all need to be concerned about its content, the classification scheme therein, the descriptive and numerical data which are provided, and other details. To encourage other members to get involved, I offer some thoughts on the subject. I know from correspondence with Tim that he wants to respond. Why don't you put your ideas out in the open? Contribute to the evolution of the best catalog attainable.

Thought #1. We need to take the next step in precision. Chits cataloged on the basis of what was known at the time. Now that we know more details and have some data which are more accurate, we should make the system more accurate. For example, it is apparent from some past articles in the Newsletter that we're not all in agreement on which color we see on a plastic, fiber, cardboard, or paper, once we try to get more definitive than the primary colors. We need some color standard. As another example, in some cases Chits implies accuracy at the .01 mm level but an attempt at verification indicates errors ten times as great. That's another dimension to precision. Do you have other areas in mind in which precision could now be added, or accuracy enhanced?

Thought #2. The catalog should reconsider types and varieties. For example, in my opinion CO #8 and #9 are the same type and should be represented by one number or identifier, with the varieties reflecting the different dies. In another example, such as some plastics such as the MO reds, all of the same basic design should be one type and the different color shades should be varieties. OK fibers are another case.

After the types have been sorted out, some hard decisions must be made about varieties. In MS #3, which is aluminum, 1 mill, with a "square" hole punched in the center, the two varieties in Chits

are based on "rounded" and "pointed" corners on the square. However, I have examined them under 30X magnification, using a radius of curvature instrument, and am confident that there are at least five significant varieties rather than two, if one confines oneself to the shape of the corners. There are also possibilities that the varieties should be based on the size of the "square" and/or its shapes, since very few are actually square. So, should the characteristics of the hole be the basis of varieties? If so, which characteristic(s)? Or should this level of detail be left for "minor variety" collectors? What tokens, chits, etc., do you have that need to have a "second look" as to types and varieties?

Thought #3. There need to be more illustrations. Illustrations would serve to elaborate on the varieties in particular, depending on what was chosen as "varieties" for the catalog. I would be more in favor of "artwork" than of photographs, for the most part, although photographs would do for some things. In some cases, "artwork" is the only reasonable means to present the information. Consider the recent Newsletter article by Lee DeGood, about shapes of letters in MS #7. Or consider the eagles on the New Mexico aluminums. Without the drawings in Lee's article, would you have grasped what he was trying to depict? In an old Newsletter article, there was illustration of the feathers in the New Mexico varieties. Can you be certain of your classification on the basis of the Chits descriptions? How about a list of the illustrations that would have helped you on a problem, or that you need now?

Thought #4. Maybe we need a new classification scheme, or at least should tweak the one in Chits. I don't have any major problem with the one in Chits, but do see some conflicts. For example, in OK #8 (a brass 5 mill token) the letters "a" and "b" are used to identify varieties, and others (e.g. MO #25 through #38, the Missouri red plastics) use these lower case letters to signify combinations of die varieties. Maybe this would sort itself out as a fallout from redefinition of varieties and types. However, I suspect we need to consider two different functions. We need an identification system for the types and varieties, and another identification system for combinations. What fixes do you think are needed in the classification scheme, for the things you are particularly interested in?

Thought #5. We need to have a method for updating the catalog. This might be by issuing regularly scheduled change pages or something equivalent. New items get reported in the Newsletter, it is true, but have you tried to insert the information into your copy of Chits in the place it should go? Sometimes it works, sometimes it is cumbersome. Also, some of the data may be minor varieties that might not be included in the catalog. Perhaps the Newsletter should be viewed as the "first notice" and even might assign a tentative number. But some sort of controlled procedure for keeping everyone's catalog up to speed seems called for. What's your idea? What do you want from the cataloging source?

Thought #6. We need to have in mind a scheme for exchanging data about minor varieties that are of interest to some but not all of us. It ought to be compatible with the catalog system and its classification scheme. Otherwise, we could get unnecessary conflict

and redundancy. This supplementary scheme should address formats, distribution system, and classification of data. What do you need to be able to distribute or to receive from others who are working in areas which interest you?

Thought #7. In the long run, should there be some sort of "referee" function within ATTS? This may not be necessary or even desirable at the moment, because we are in the "growth" mode as far as new data are concerned. But eventually we may want to have within the organization some capability to determine what should or should not be in the catalog, in the sense of quality. For example, I think my measurements are good when I report them in the Newsletter articles I write. I'm sure everyone else thinks the same of their data. But in a recent article about UT green plastic tokens, I provided some data which indicate significant inaccuracies in Chits measurements, and major variances in the measurement process. In the long run, should we permit my data on other tokens to become part of the catalog for everyone before my data are verified by some other (independent) collector? How would we operate a network to obtain such verification? What is your viewpoint?

Thought #8. Maybe we need a parallel publication that accompanies the catalog and provides related information. For example, what are the acceptable ways to measure the sizes of holes in tokens, so that we all are talking about the same thing and measuring by a uniform method? What is the nomenclature that will be commonly used with regard to the "rings," "gulleys," "circles," "valleys," or whatever we choose to call them, when a circular structure is evident around the center of a token? What are the terms we will agree upon to indicate the condition of tokens--do we want to settle on something less complex (and controversial) than the ANA detailed system? At what level of precision might die rotations be reported as a matter of common interest? I would characterize this as a need for a booklet on "terms, tools and techniques." What do you think is needed for such an ATTS pamphlet? What should it cover?

Are these enough ideas to get you started? Come on, get into the pool! Write to ATTS Catalog Project, c/o Tim Davenport, P.O. Box 614, Corvallis, OR 97339. He will sort out the ideas and we'll get you into print in the Newsletter.

Pay Your Dues

<p>IF THERE IS A BIG, FAT MARK ON YOUR ADDRESS LABEL, YOU NEED TO DO SOMETHING ABOUT IT. SPECIFICALLY, YOU NEED TO PAY YOUR DUES TO DATE. IF DUES AREN'T CURRENT, WE CAN'T KEEP SENDING YOU THE NEWSLETTER.</p>

Organizational Report

15

American Tax Token Society
Secretary and Treasurer's Report

First Quarter, 1985

CHECKING

Previous Balance	\$ 403.15
<u>Credits:</u>	
Dues Payments Received	128.00
<u>Debits:</u>	
Check Charges	7.01
Newsletter Payments	151.70
Current Balance	\$ 372.44

SAVINGS

Previous Balance	\$1072.15
<u>Credits:</u>	
Interest	14.63
Current Balance	\$1086.78

Both the checking and savings accounts were closed by outgoing Secretary-Treasurer George Van Trump, Jr. on April 2, 1985 and were transferred to Tim Davenport. A certified check for \$1459.22 was mailed and received and new accounts established. This is the final report by George Van Trump, Jr. Future reports will be by new Secretary-Treasurer Davenport.

Dues payments, address change information, etc. should be sent to: ATTS Business Office, Tim Davenport, Sec., P.O. Box 614, Corvallis, OR 97339. Sales of back issues and other publications will continue to be handled from this address as well.

NEW MEMBERS

R-363 Robert Mitchell 629 Monmouth Way Winter Park, FL 32792.
R-364 Mike Calloway 4451 Oak Lane Cir. Pinson, AL 35126.
R-365 Harvey Schneder 1133 3rd St. N. Fargo, ND 58102.

Advertising Rates

Advertising rates for ATTS Newsletter remain unchanged for 1985:

Full Page.....\$14.00
Half Page..... 7.50

All ads should be paid prior to publication.

Trading Post

TRADE TAZEWELL COUNTY ¼¢ for 20 dog tags--same tag OK. Joe Studebaker, 2614 Legare St., Beaufort, SC 29902

FOR SALE: AL-11(#19) Alabama Dark Blue fiber. This is hard to find. \$22.00 or trade for Minnesota trade tokens. Joe Bidwell, 115 Craigway NE, Minneapolis, MN 55432.

OLD TAX TOKEN CATALOGS: 1975 reprint of ATTS Newsletter with Magee's original II edition catalog of 1936. Also 3 different editions of DiBella's Catalog. All items new condition. A limited supply of 4 different catalogs, for \$15 postpaid. Subject to prior sale. George Magee, 637 Revere Rd., Merion Station, PA 19066.

TRANSPORTATION TOKENS WANTED: Okay, I'll give 15¢ for each different transportation token sent me. One or one hundred... or more. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

WANTED: Looking for major errors in metal, fiber and plastic tokens; not into OK and MO cardboard at the moment. What do you have to sell? Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

WHY AREN'T YOU TAKING ADVANTAGE of your free ad? You are entitled to 25 free words in every issue of ATTS Newsletter. Give it a try! Ads to: ATTS Ads, P.O. Box 614, Corvallis, OR 97339.

Election Results

Interest in the 1985 ATTS Election was apparently slight, with only 11 ballots returned to outgoing Secretary George Van Trump, Jr. This lack of enthusiasm doubtlessly had a great deal to do with the lack of contested races. Final results appear below.

PRESIDENT:	RICHARD JOHNSON	F-38.....8
	Robert Leonard	F-21.....1
	Fred Robinson	R-273.....1
	Jerry Schimmel	H-7.....1
VICE-PRESIDENT:	JERRY SCHIMMEL	H-7.....8
	George Van Trump	L-169.....2
	Fred Robinson	R-273.....1
SECRETARY/TREASURER:	TIM DAVENPORT	R-232.....11
EDITOR:	MERLIN MALEHORN	L-279.....11
BOARD:	KEN HALLENBECK	F-51.....11
	ROBERT LEONARD	R-273.....10
	FRED ROBINSON	R-273.....10
	Jerry Schimmel	H-7.....1



ATTS 50!

NEWSLETTER

JULY—SEPTEMBER 1985

Yep, that's right! This is the 50th Newsletter! The first edition was March-April 1971. Since then there have been some ups and downs, but we've averaged almost four per year.

We ought to recognize that Mike Pfefferkorn's Tax Token Tally was one of the significant earlier efforts to get a publication into regular circulation. Mike's first issue was dated October 1970. ATTS Editor has copies of 10 issues through December 1972. Mike published information on materials from Washington, Alabama, New Mexico, Michigan and Minnesota. He covered the formation of ATTS and its first officers. A number of new finds were reported. There were feature articles on the naming of the "smidget" Colorado token (Chits CO#7, the square token), the Virginia sales tax, Albert Wicks, and other subjects.

Another predecessor was Jerry Schimmel's Sales Tax Bulletin, which is described in the Tax Token Tally as a combination newsletter and dealer's list. ATTS Editor has no copies of it and therefore cannot recount its coverage.

And what have our fifty Newsletters had to say?

- o There has been a continuous flow of cataloging information.
- o We have received historical information about efforts of various states to develop tax collection procedures based on tokens, stamps, punchcards, etc.
- o We've had articles about anti-tax movements and their paraphrenalia.
- o There have been a few auctions. There were some advertisements for sales, trade and want lists. There were reports of meetings and exhibits.
- o Elections of officers and pleas for candidates have been publicized.
- o Lists of new members and library materials were included.

Continued next page

- o Reports of ATTS Board actions were provided. There have been reports on the development of catalogs. Messages from the ATTS President have been printed.
- o Several authors have dealt with details of minor varieties. Some of the articles have suggested inaccuracies in existing catalogs.
- o Some of the contributors have been Jerry Schimmel, Emil Di Bella, Robert Leonard, Jerry Bates, Ernie Altvater, Glyn Farber, Lee DeGood, George Magee, Mike Pfefferkorn, Tom McMann, Tim Davenport, Byron Johnson, A. L. Albright, Rocco Giacomo, Merl Malehorn, Ed Kettenbrink, Richard Johnson, Raybon Gilbert, George Frakes, Duane H. Feisel, Joe Schmidt, Fred Robinson, L. A. McLain, George Van Trump, William Heald, Louis Alfano, Al Erickson, Bob Paige, Robert Haynes, Syd Joseph, and probably others to whom apologies are extended for failing to name them, including a number who wrote letters for the Mailbag or to the Editor.
- o There've been a few articles on classification procedures and various basic characteristics of tokens such as plasticity, transparency, hardness, rarity, and so on.

So what may we conclude, in the Editor's opinion?

- o New finds (types and major varieties) remain to be discovered.
- o Some items cataloged as major varieties in Chits are open to question as being such.
- o Although significant work on minor varieties has been accomplished, the majority of the work remains to be done.
- o Either there are a lot of members who are busy on their collections but not reporting results, or there are only a few members who are actively working on their collection.

-- The Editor

My apologies for getting this out a month late (by my target). Especially to Tim, because his article was time-sensitive. I got tied up writing a large technical report for a contract that had to be done by the 17th of September, and just couldn't get the Newsletter put to bed. I hope to get the next one out around the 1st of December, so if you have something for publication you should get it to me no later than mid-November. Send articles to me, advertisements to Tim.

--- Merl



New Finds!

A previously unreported Washington pattern has surfaced at the recent Pacific Northwest Numismatic Association coin show, held at the Seattle Center. The piece is an off-metal test strike of the dies of the first Washington state aluminum, the token listed as WA-1(#18).

Instead of being struck on aluminum, the newly reported pattern is reputedly struck on a "brass-coated copper core," according to the coin dealer from whom the token was purchased. However, there is no way to test this assertion without damaging the token, and the piece may well be struck on solid brass.

This type of Washington token has previously been reported struck on gold, silver, copper, pink plastic, and water-clear plastic, in addition to the common aluminum issue. The newly uncovered composition is thus the seventh known for the token type. The newly found piece should be assigned a pseudo-Chits number of WA #138.

The brass Washington pattern was purchased by ATTS Secretary Tim Davenport, who has since sold the piece to ATTS Editor Merlin Malehorn. The token is currently believed to be R-10 unique--although like any R-10, additional specimens may well surface in the future.

Davenport also notes that he saw specimens of WA #44 Kelso, WA #52 Walla Walla, and WA #83 Chappell and Grimes at the PNNA show. To his chagrin, none of these three scarce pieces were for sale.

The Editor also recently obtained from Jerry Schimmel at auction a major variety of MS#3 (Chits) which had not been previously reported in Chits or Jerry's catalog. The known varieties described in Chits are:

- "Obv. TAX COMMISSION / MISSISSIPPI / 1 1 / SALES /
TAX TOKEN
Rev. TO MAKE CHANGE / FOR CORRECT / 1 1 / SALES /
TAX PAYMENT
3. 23 mm. ALUMINUM square center hole 3.0 mm. - 4.5 mm.
a. rounded corners on square center hole.
b. pointed corners on square center hole."

Although the fact is not included in this description, the commonly known tokens of both #3a and #3b have square letters on both obverse and reverse inscriptions.

The new variety has rounded letters on the obverse inscription. In addition, the numerals on the obverse are somewhat thinner to the naked eye and are clearly so under the magnifier. A "pseudo-Chits" number is not assigned at this time. It appears that the Chits designations should be redefined, so that #3a becomes "square letters in obverse inscription" and #3b becomes "round letters in obverse inscription." Then the corners on the center holes would become minor varietal indicators and possibly numbered as "-1" and "-2."

After receiving the token, the Editor recognized that there were already three in his collection. Therefore at the present time at least four are known to exist.



Did You Know--

Who have been officers in ATTS? Here are some of them, as nearly as the Editor can identify their periods of service from Newsletters. Since there was no Newsletter 1979-1982, it is unknown whether officers from 1978 continued through the period.

PRESIDENT

Jerry Schimmel	1971-1974
Mike Pfefferkorn	1975-1976
Tom McMann	1977
Jerry Schimmel	1978
-	1979-1982
Jerry Schimmel	1983-1984
Richard Johnson	1985-

VICE PRESIDENT

Mike Pfefferkorn	1971-1974
Tom McMann	1975-1976
Larry Warner	1977
Jerry Schimmel	1977
?	1978
-	1979-1982
?	1983-1984
Jerry Schimmel	1985-

Oregonians to Vote For 7th Time on Tax

5

by Tim Davenport
(ATTS R-232)

Oregon voters will be once again asked whether they wish to initiate a state sales tax on September 17th. The proposal, Ballot Measure 1, calls for a 5% sales tax on virtually all retail sales, including purchases of prepared food, with the proceeds to be targeted toward property and income tax relief. Oregon is currently one of only five states without a sales tax.

Pro-sales tax forces are headed by Oregon Governor Victor Atiyeh, a moderate, pro-business Republican. Other state and municipal leaders and a large segment of the education establishment also are organized in support of the tax as "People for a Better Oregon." Supporters expect to raise and spend close to a million dollars in the upcoming campaign. However, success of this powerful lobby is far from certain, as the sales tax proposal has drawn fire from both the left and the right.

Progressive forces working against Measure 1 include the Democratic Party of Oregon, the state AFL-CIO, and the Oregon State Grange. These groups argue that the proposed sales tax is an obvious attempt to shift the burden of state taxation from industry to individuals. Despite provisions for renter relief, they argue, the poor will end up paying more tax, while business and owners of multiple rental properties will gain an unfair tax windfall.

Many conservatives, on the other hand, oppose Measure 1 as a plan of "phoney tax relief." Organized as "Consumers Opposing the Sales Tax" (COST), an offshoot of the Howard Jarvis-inspired Oregon Taxpayers Union, these conservatives believe that the proposed sales tax is merely a tax shift in attempt to defuse anti-property tax sentiment without altering the size of state government. The overall level of taxation would not be cut under the sales tax proposal, the conservatives argue, and so the new tax should be defeated.



It appears that this coalition of conservatives and liberals is likely to head off this seventh attempt to bring the sales tax to Oregon. While the margin of defeat will be much less than the 8-1 trouncing that the tax received in 1969, when it was last proposed, it appears that tax supporters will once again come up short. A recent poll by the respected Portland Oregonian shows a stable 10 to 15 point lead for "No on 1" forces. Moreover, anti-tax forces have a no sales tax tradition on their side.

Sales tax supporters have done little thus far to convince the average Oregon voter that the sales tax would concretely benefit him. In fact, most commentators believe that sales tax proponents shot themselves in the foot with their first barrage, the statewide mailout of a pro-sales tax comic book. The comic book was roundly denounced by newspaper editors and anti-tax leaders as degrading of the intelligence of the average voter.

No new pro- or anti- sales tax collectibles have surfaced as of this writing--but do stay tuned! There are sure to be a number of buttons produced as the sales tax war heats up again.

Illinois Provisionals --Continued

Richard M. Johnson
ATTS F-38

RANDOLPH COUNTY

Chester ---

On March 30th, 1933 a meeting of the Chester Chamber of Commerce was held at the city library to discuss various means of collecting the impending sales tax. A proposal had been advanced that the Chamber should adopt the Kewanee plan and issue $\frac{1}{2}$ cent metal tokens. However, due to the challenge to the constitutionality of the new tax, it was decided to use temporary cardboard tokens until a ruling was delivered.

The tokens were printed at the Chester Herald-Tribune and went into circulation on Saturday April 1st. Because there had been no time to inform the public beforehand, they came as quite a surprise to local consumers. By April 6th some 40,000 tokens had been distributed to merchants in Chester, Steelville, Percy, Bremen, and Rockwood. The popularity of the tokens declined rapidly and by mid-April a few merchants were starting to use the bracket system.

When the tax was ruled unconstitutional in May 1933 the wisdom of using cardboard tokens became apparent as the Chamber of Commerce announced that it had saved \$100 by not purchasing the metal tokens. An attempt was made to withdraw the tokens but was largely ineffective and some of the unreclaimed tax money was turned over to St. Elizabeth's Society, a local charity.

Sparta ---

Meeting on the same night as their counterparts in Chester, the merchants of Sparta decided to institute a token system to collect the new sales tax. The tokens were distributed to the merchants at face value by Sparta Chamber of Commerce president, A. J. Stephenson. Some 6,000 tokens were placed in use on April 1st, 1933 with no advance warning to the customers. This resulted in a great deal of confusion which was heightened by the unusually high volume of trade that day. Although the public quickly adapted to the system, by the 4th of May the tokens had virtually disappeared from circulation. Following the collapse of the sales tax law, Mr. Stephenson redeemed any token presented at his store until May 27th, 1933.

Randolph County ---

With the reinstatement of the sales tax in July 1933, many Randolph County merchants elected to absorb the tax. However, by early 1934 a general consensus had developed among them that they could no longer afford to do so. A meeting to discuss the problem, sponsored by the Chester Chamber of Commerce, was held on February 9th, 1934. As an outcome of this meeting the Randolph County Retailers Association was formed on the 14th of February.

At the March 14th meeting the Association voted to create a uniform county-wide system to collect the sales tax. Due to the problems faced by local bakers and confectioners in collecting the tax on small sales it was decided to institute a mixed bracket and token system. The original system would have used one or two tokens to collect the tax on total sales of less than 25 cents, shifting to a whole cent bracket system for any larger sale. On April 4th, however, a resolution was adopted recommending the use of the token system but leaving the final decision on implementation to the individual towns.

The system went into effect on the 16th of April 1934 without the tokens. Although publicized, they were not actually available and three days later they were described as "in the process of being printed." Due to the lack of complaints about the bracket system and the concern of some members that the token system would become more of a nuisance than a help, a meeting was held on April 25th to determine the fate of the tokens. As a result of this meeting, it was decided to abandon the token system.

The tokens resurfaced briefly in mid-July 1935 when it appeared that the State's first issue would be withdrawn. In an effort to fill the expected void a proposal was put forward to use the tokens in a modified version of the original plan. Little more is known, however it is unlikely that the tokens circulated for more than a few weeks if they were used at all. Less than two weeks later it was announced that the State issue would remain in circulation until replaced.

When in 1936 George W. Magee Jr., a dealer in sales tax tokens, tried to obtain specimens he was informed that they were unavailable. Mr. Magee did however manage to obtain reprints from the original printing plate which had been retained by the Sparta News-Plaindealer. His records indicate tht he ordered 100 sheets of tokens, 40 per sheet. Fortunately for collectors he stamped the back of these with "This token is a reprint." The reprinted sheets are missing all of the marginal legends of the originals. These had undoubtedly been typeset about the plate. Also, whether intentional or not, the Magee reprints appear to have been produced on a different cardboard than the originals.

Jerry Bates found two intact sheets of the original tokens in 1969. He kept one sheet for himself and cut the other into 16 pieces (8 blocks of four and 8 singles). Bates signed and numbered each of the pieces on its blank reverse and traded them to fellow collectors. Another full sheet was discovered by Mike Pfefferkorn in 1977. One additional token, on apparently a third type of stock, has been reported bearing what appears to be the handwritten initial "R" on its back.

AT A GLANCE

Chester --- Chester Chamber of Commerce

¼ Cent 26 x 52 mm. Buff Cardboard 40,000+ issued 1 April 1933

Sparta --- Sparta Chamber of Commerce, President A. J. Stephenson

¼ Cent 32 x 32 mm. Orange Cardboard 6,000+ issued 1 April 1933

Randolph County --- Randolph County Retailers Association

¼ Cent 26 x 26 mm. Buff Cardboard possibly never issued

Magee reprint --- Sparta News-Plaindealer printer

¼ Cent 26 x 26 mm. Manila Cardboard 100 sheets printed.

SECRETARY

Charles Carter	1971-1976
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TREASURER

George Frakes	1971-1976
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SECRETARY-TREASURER

George Van Trump	1977-1978
-	1979-1982
George Van Trump	1983-1984
Tim Davenport	1985-

LIBRARIAN

Glyn Farber	1971-1978
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PUBLICITY

Ernie Altvater	1971
Jack Miller	1971-1972
Tom McMann	1973-1974
?	1975-1976
Tim Davenport	1977- ?
-	1979-1982
?	1983-1984
Tim Davenport	1985-

Continued next edition



Oklahoma

Odds and Ends

Merlin K. Malehorn
ATTS L-279

OK #8A and #8B: Where Are You?

Chits, Chiselers and Funny Money identifies OK #8A and #8B as:

"Obv. CONSUMER'S / TAX / 5 5 / TOKEN / OKLAHOMA
Rev. FOR OLD AGE / 5 5 / ASSISTANCE

8. 23 mm. BRASS center hole 4.5 mm.
 - a. rounded surface on numerals.
 - b. flat surface on numerals."

A review of 48 OK #8 indicates some reason to doubt the clarity of this differentiation. Under a 16X magnifier with sidelighting to bring out vertical structure, the "rounded" and "flat" characteristics of most of the tokens are by no means always attributable to either #8A or #8B. A few tokens are very obviously flat on the surface of all four numerals, discounting the effect of wear. On most of the tokens, some of the numeral surfaces are more or less flat and others are more or less rounded. For the most part, on both faces the left numeral may have a flat surface but the right numeral on both faces is somewhat flat at the left edge and shades into a rounded appearance at the right edge. In a few cases, the right numerals appear flat and the left numerals shade from flat into rounded when scanning the surface from right to left.

This could lead to a conclusion that the die(s) is/were slightly tilted to the left and struck at the left more deeply than at the right. In some cases, the letters and numeral on the right side of the face appear to be slightly shallower than those on the left side. However, this was not always the case. Since the left numerals are mirror images of the right numerals as far as placement is concerned, there should be very little difference in planchet thickness between opposite edges. This seems to be the case.

Hypothesis: There are no OK #8A and #8B that represent two different varieties of the design. Instead, there was only one design. If fully struck, the tokens would have flat surfaces on all numerals. Since there are some tokens which appear to have rounded surfaces on the numerals, at least in part, the entire range of "flat" to "rounded" on any or all combinations of the four numerals can be found. Therefore the range is continuous and the varieties become infinite in theory or, practically, there is only the type, i.e. #8.

Continued next page

Hole Diameters in OK Metal Tokens

Chits identifies OK #3 through #8 as several aluminum or brass 1 mil or 5 mil tokens with different designs. #3, #4, #7 and #8 are reported as having a center hole 4.5 mm in diameter. #5 and #6 are reported as having center holes 4.0 - 4.5 mm in diameter.

Several hundred of these tokens were examined for various characteristics, such as die rotation, die streaks and cracks, and center hole diameters. Diameters were measured at 30X magnification. It was noted that many of the holes are not true circles. Therefore "diameter" was defined as the distance across the horizontal dimension, "horizontal" being defined as the base of the numerals on the obverse face being horizontal. For the tokens with two faces the same, one face was arbitrarily chosen as the obverse.

The table which follows provides the results of these measurements. The number of tokens in each case is indicated, as is the percentage distribution (except for #5, in which only 4 tokens were available). It is clear that the center hole diameters given in Chits are somewhat in need of update.

CENTER HOLE DIAMETERS												
(* <u>Chits</u> specification. % rounded to whole.)												
Diam. (mm)	#3 (311)		#4 (153)		#5 (4)		#6 (172)		#7 (300)		#8 (48)	
	#	%	#	%	#	%	#	%	#	%	#	%
3.3									1	nil		
4.0	1	nil			*		*1	nil				
4.1	2	1			*		*4	2	2	1		
4.2	4	1			*		*30	17	1	nil		
4.3	8	3	2	1	*		*45	26	11	4	2	4
4.4	26	8	12	8	*1	-	*51	30	38	13	4	8
4.5	*67	22	*20	13	*3	-	*33	19	*120	39	*17	35
4.6	102	33	27	18			8	5	103	34	18	38
4.7	73	23	43	28					24	8	6	13
4.8	25	8	36	24							1	2
4.9	3	1	13	8								

Rings on OK Metal Tokens

OK #3 through #8 also have a series of rings around the center. These rings consist of alternating ridges and gulleys. The number varies depending on the particular design. With one exception (#8 obverse), all the faces of the same design have the same characteristics regardless of which token they appear on. The Table below summarizes:

RINGS					
Die	Token	Face	Cross Section	Ridges	Gulleys
"CHECK"	#3	Obverse	3.5 mm	7	6
	#3	Reverse	"	"	"
	#4	Obverse	"	"	"
	#4	Reverse	"	"	"
	#5	Obverse	"	"	"
"TOKEN"	#6	Obverse	3.4 mm	7	6
	#7	Obverse	"	"	"
	#8	Obverse	2.8 mm	6	5
"PENSIONS"	#5	Reverse	3.5 mm	7	6
	#6	Reverse	"	"	"
"ASSISTANCE"	#7	Reverse	3.1 mm	6	5
	#8	Reverse	"	"	"

Is it possible to identify die varieties on the basis of the widths of ridges and gulleys? Maybe, but it looks to be very difficult. As a test, 30 #7 obverse faces were examined under a 16X magnifier with a .1 mm marked straight edge. The widths of gulleys were measured, since the width across the flat top of ridges will vary depending on wear. Widths were estimated to the .025 mm, using the .1 mm instrument as the standard. Five pairs and two sets of triplets were found that were quite closely matched, but none were fully matched. In general, the outer ridge varies from .5 to .6 mm, judging from the beginning of the rise on the outside to the end of the dip to the first gully. Gulleys vary in width, ranging from .1 mm to .3 mm, although there does appear to be a pattern of wide gully floors and narrow ridges, and another pattern of narrow gully floors and wide ridges. However, some faces appeared to have a few of each, and other faces appeared to be "average" in width of both gully floors and ridges. The width of ridges other than the outer ridge varies as widely as the width of the gulleys, since the sum of all must equal the common cross section width. Basically, the possibility of identifying dies on this basis will remain unresolved until addressed by a collector with considerable patience, a .01 mm instrument, a magnifier of 50X or better, and a means of ensuring accurate placement of the measuring instrument at the .01 mm point.

Toward a New Catalog--III

Lee DeGood
ATTS R-234

It's a good idea to redo the Chits catalog; it's long overdue. I would like to make the following suggestions:

- #1. Get the patterns out of the numbering system. They don't belong in there.
- #2. Keep the varieties on a separate system or a-b-c, etc.
- #3. Don't try to list all the minor varieties as there are thousands of them. As an example, list as follows:

MISSISSIPPI ALUMINUM HAS SQUARE CENTER HOLE RANGING FROM 1 - 3 MM WIDE AND CORNERS MAY BE SHARP OR ROUNDED.

- #4. Every batch of plastic made is different. Don't try to list them all. Simply state that it varies from dark red to light red.

Richard M. Johnson
ATTS F-38

. . . . think the new catalog is a good idea and may be what we need.

There are several suggestions I would like to offer. I believe one of the great failings of Chits was its very high price tag (for that time). Although we need an editor(s) to see that the catalog is consistent in style and form, I believe that we should leave the research to people currently living in or near each state if possible. The reason for this is of course that to do the job properly it will be necessary to search records probably available only in those states. We must of course make exceptions in some cases, but I would like to see all of the members have an opportunity to participate in a meaningful manner.

In reference to (the editor's) thoughts in #49 PLEASE no "temporary" numbering systems. This is how we got the double numbering system that we are currently stuck with. I would like to propose something in regards to the catalog, namely that we take a two pronged approach to it. First, I think we should issue part II of U.S. State-Issued Sales Tax Tokens. This would cover the Kentucky and Ohio material left out of Jerry's little booklet, it would not take very long to put together, needs to be covered anyway, and would be a good way to get our feet wet. A third volume could possibly be added covering the provisionals and private issues and together the three could form a general catalog, which would then be followed by the new specialized catalog (the editor) advocates. I would favor some sort of loose leaf catalog for which updated replacement pages could be issued. At this time I do not see how we could have such a detailed catalog properly researched and put together in less than three years.

What About This:

Here are some more ideas to kick around in your mind and comment on:

- o Should we try to develop an inventory of known rare and unique tokens--those that we know there are only one or a very few of? The inventory might list what it is and who has it. How would we go about compiling the inventory?
- o Would it be useful to have a separate "history" of tax tokens, rather than to have it included in the catalog as it is in Chits? If it were not in the catalog, it could be more of a "source book" to which we could add information as it is discovered. We could start a history by picking up the material from Chits and the Newsletter.
- o Who collects or concentrates on what? Would it be useful to develop a directory of specific interests or materials? For example, at the present time I'm concentrating primarily on state issues, to find minor varieties such as die, die cracks, etc. On the other hand, I know some others of us are working in other areas. Would a more comprehensive picture be useful for all of us?
- o Some of the pioneers in this field are gone from the scene, and eventually all of us will disappear. Could and should we begin to develop some informative materials about the pioneers--those that are gone and those still with us? What form would it take? I presume a brief biographical sketch would be interesting, followed by some discussion of the individual's contributions to the collection of information about tax tokens and growth of the ATTS. Who would be on the list that we'd start with? How would we collect the information?

Continued next page

- o Would it be useful to try to get together "presentation sets" for presentation to State Historical Societies, state museums, governors, or the equivalent, with attendant publicity? How would we collect the presentation set? What supporting data would go along with it and how would that data be developed?

---- The Editor

Field Work

Your editor has a contact in the mid-West who travels extensively in pursuit of his hobbies, which do not include sales tax tokens. However, this gentleman also accumulates tax tokens on the side for the editor. He was recently asked for comments on his experiences in the endeavor. His response:

"There possibly is some humor to some of my finds. At the moment I cannot think of any specific instances. I can tell you these are my sources - metal detectors (have a lot of them bringing me their finds), coin shops, coin shows, flea markets, antique shows, antique shops, gun shows, swap meets (auto parts). A majority of the various dealers in this area know me and I know what they have been carrying around for years in their display cases. Tax tokens and amusement tokens are two of the items that do not sell for their \$1 asking prices so after a little conversation they are willing to get rid of them. The new dealers that have not been around long or just uncovered tax tokens will not part with them for less than \$1.

"That is it in a nut shell. Those who have not had tax tokens long or those dealers who set up at the fancy antique shows where they have to pay high table costs usually want the \$1 or so price for them and will not listen to what I am trying to tell them.

"I told you about the dealer who has a small jar full, possibly 50 to 100. They seem to be a really nice mixture, a lot of the different Illinois towns. Next time I see her I'll give her another chance to see the light. She is new in the game-- her husband died and left her the shop."

I have a lot of tokens, such as the Missouri zincs, that have considerable corrosion on the surface. I have various others that have "crud" on them. I've been thinking about putting them through one of those ultrasonic cleaners that are on the market. Has anyone had any experience with them? Will they take off the corrosion? What will they do to plastic tokens? Merl Malehorn

Organizational Report

15

American Tax Token Society
Secretary and Treasurer's Report

Second Quarter, 1985

CHECKING AND SAVINGS

Note: Previously, ATTS has maintained separate accounts for checking and savings. However, with the assumption of duties by Tim Davenport, funds were combined into a single NOW account. This account will pay 5.25% interest and allow unlimited check-writing without charge--provided that a \$1000 minimum balance is maintained.

Previous Balance..... \$ 1459.22

Credits:(dues payments, back issues).. 84.95
(life membership: Al White)... 80.00
(interest payments)..... 5.56

Debits: Newsletter Payment, #49..... 82.23
Additional Postage, #49..... 6.65
Deposit Only Rubber Stamp..... 3.50
Checks for new accunt..... 5.50

Current Balance..... \$ 1531.85

CHANGES OF ADDRESS

R-83 Ed Kettenbrink, P.O. Box 6544, Abilene, TX 79608.
R-234 Lee DeGood, 9340 Hanna Lake SE, Caledonia, MI 49316.
R-337 James McCarty, 8158 S. Downing St., Littleton, CO 80122.
R-362 Michael Werda, P.O. Box 16776, Colorado Springs, CO 80935.

LAWRENCE HOPPER: I need your new Vegas address.

LOST

R-245 Edward Tupper. Last Address: Seattle, WA.

NEW MEMBER

R-366 Leonard Otterman, 1318 9th Ave. S., Fargo, ND 58103.

MEMBERS DROPPED

31 members failed to pay their 1985 dues and were dropped. Here's a list of non-payers: 284 Batkin, 322 Beeken, 347 Clogston, 345 Clough, 176 Connor, 296 Davis, 207 DiGiacomo, 288 Gawtry, 295 Gilbert, 51 Hallenbeck, 252 Hatfield, 259 Henderson, 9 Hubbard, 48 Hymer, 263 Kelsey, 83 Kettenbrink, 351 Kremer, 333 Krzastek, 194 Lewis, 340 Massey, 346 Mostrovigelo, 13 I. Moyer, 76 Mullins, 310 Pincock, 316 Roberson, 273 Robinson, 306 Rome, 55 Schmid, 53 Shafer, 276 Studley, 245 Tupper.

TRADING POST

WITT, ILLINOIS / Burlington, Iowa items wanted: Tokens, woods, medals, postcards, any advertising item from these two locations. If you have for sale, please write. All replies answered. Lloyd Andries, Jr., P.O. Box 624, Witt, IL 62094.

TAMS JOURNALS: I have a complete set EXCEPT Vol. 7, No. 1. Includes all supplements. First 6 volumes are the official TAMS reprint... Nice condition. \$230 for the set, postpaid. Please phone to reserve, as I only have one set. Tim Davenport, (503) 745-7329 until 11 P.D.T.

MISSING: About a dozen ads. Everyone forgot to send them or something. Come on, 35 words are yours for FREE. Just write or type your ad up and send it to TRADING POST ADS, P.O. Box 614, Corvallis, OR 97339. A great way to buy, sell, or trade sales tax STUFF!!!

Wanted!

- o Xerox copies of literature, documents, newspaper and other articles, etc., related to tax tokens. Will pay for copying and postage.
- o Does someone have a catalog of Canadian sales tax materials (carrying on from Jerry Bates' work, presumably).
- o West Virginia and North Carolina sales tax paper coupons.
- o Minnesota anti-tax items.
- o ATTS 1978 membership token (souvenir Missouri milktop counterstamp).
- o The ½ mil Hagana Defense Token.
- o Cohen 5, 6, 7 and 8 - the Roman Caesar Caligula issuances to commemorate the remission of a sales tax.
- o Dunham's 1919 one mil (aluminum 26.5 mm) to promote sales tax.
- o Dunham's 1933 one mil.

Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003

OCTOBER — DECEMBER 1985



ATTS 51 NEWSLETTER

Dues Due

How about getting a jump on the new year? Go ahead and pay the dues for 1986 right now! The fiscal year starts January 1, so this will be the only pre-1986 notice. Get your \$5.00 in the mail. Better yet, become a life member and then you won't have to remember to pay your dues. But whatever you decide, send it to the ATTS Secretary-Treasurer, Tim Davenport, P.O. Box 614, Corvallis, OR 97339. DO IT NOW!

Ads

WANTED: Depue, IL provisionals. Merl Malehorn, 6837 Murray Lane, Annandale, VA 22003.

WANTED: IL provisionals. Have prison, race track admission and transportation tokens to trade. Also want these type tokens. Bob Kelley, 12000 Lawnview, Apt. 9, Cincinnati, OH 45246.

OREGON Anti-Sales Tax Buttons for sale. . . "WE LOVE OREGON'S NO SALES TAX" pinbacks. \$1.50 postpaid. Others available. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

You are entitled to a free ad in every issue of ATTS Newsletter. Send yours to: ATTS ADS, P.O. Box 614, Corvallis, OR 97339.

PUBLICATIONS FROM ATTS

Schimmel's U.S. State-Issued Sales Tax Tokens booklet . . . \$3.00.

ATTS Newsletter back issues: #41, #42, #43, #44, #45 (double issue), #46, #47, #48, #49, #50. Price: 95¢ each, except #45 - \$1.50.

--- Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

2 A NEW SALES TAX COLLECTIBLE

by Tim Davenport
(ATTS R-232)

An entirely new type of sales tax collectible has recently come to light--the sales tax exemption slip. I can provide only a bit of basic background information on these items at this point, but maybe this will help to get the research on these slips started.

Exemption slips allow the bearer to purchase items without paying sales tax. They are apparently only used in Washington state, but residents of other areas of the country should keep their eyes open--as there is no reason for them not to be used elsewhere.

Why were these slips issued? Well, we should first take a look at the climate that produced them. Washington is a state with a high retail sales tax (over 7% in some places), a property tax, and no income tax. Oregon is a state with no sales tax, but a high income tax and a property tax. Consequently, there is a great in-

centive for Washington residents to purchase goods in Oregon to avoid paying sales tax, and a great disincentive for residents of Oregon to purchase goods in Washington. This results in an outflow of consumer dollars from Washington to Oregon.

In an effort to keep dollars in Washington, the exemption slip was devised. For a nominal fee (formerly \$1.00 but now \$5.00, I think) a resident of Oregon or

any other state without a sales tax is allowed to purchase an exemption slip. This allows the consumer to purchase unlimited quantities of goods without paying retail sales tax--thus ending the disincentive to purchase goods in sales tax-heavy Washington. The state gets a little tax money and the merchants get lots of green Oregon dollars and everyone is happy.

These slips have probably been used for a number of years. I've seen two so far, a green one that my mother purchased in 1981 that expired on June 30, 1982, and a pink one of more recent issue which I have misplaced during a recent move. In any event, it seems that the Washington exemption slips are good for a twelve month period expiring on June 30th of each year--and the color of the slip is changed from year to year. A good deal of effort is needed to track down more of these slips before a competent listing can be made.

While the Washington sales tax exemption slips are targeted at the Oregon consumer, technically any resident of a state with a retail sales tax of less than 2% may purchase them.

More information will follow when available.

OREGON SAYS NO, 4-1

3

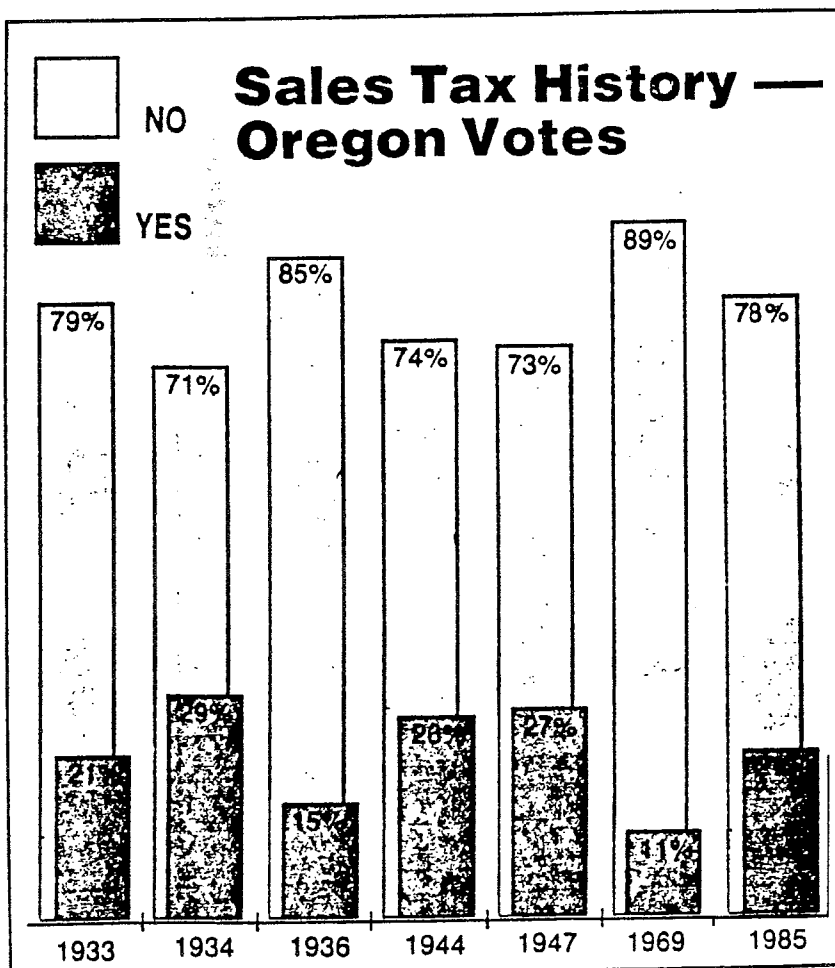
by Tim Davenport
(ATTS R-232)

Oregon voters resoundingly rejected a proposed sales tax measure for the seventh time on September 17, 1985. The special election to decide the measure saw a massive late swing of undecided and "lukewarm" voters away from the tax as the proposal fell to defeat by a surprisingly large 4-1 margin.

Governor Victor Atiyeh, who headed the pro-tax campaign, was not a happy person on election eve. Atiyeh called it "an unfortunate evening for Oregon" and criticized the opposition for "the kind of campaign that demeaned the process." However, Atiyeh overlooked the fact that it was the pro-tax forces that raised and spent over a million dollars in the campaign--over 30 times the amount spent by the opposition.

On the other hand, the state's leading sales tax opponent, State Senator Ed Fadeley (D-Eugene) was jubilant, calling the results "a great victory for the people of Oregon."

Oregon remains one of only five states without a sales tax. The other states are Alaska, Delaware, Montana, and New Hampshire.



Unofficial final returns show that the sales tax proposal lost by a margin of 78% to 22%, approximately the same margin of defeat as the first Oregon sales tax proposal suffered back in 1933. Despite the magnitude of the loss, the Oregon Education Association, a powerful teachers' union, is currently studying survey data for a possible eighth sales tax vote this fall or early next year. The OEA suggests the combination of a California-type 1.5% tax limitation with a 5% sales tax targeted to secondary education. It remains to be seen whether the sales tax initiative petition drive will be launched.

OEA officials have indicated that they would like an approval rating in the mid to high 30's before launching a campaign.

Continued next page

THE COLLECTIBLES

Despite their massive campaign warchest, pro-sales tax forces did not issue any collectibles of interest--other than a 16 page color comic book which was mailed out in bulk to Oregon voters. It is virtually certain that the statewide pro-tax campaign organization, People for a Better Oregon, did not produce either buttons or bumper stickers--their million-plus dollars being targeted instead on direct mail, print, and electronic advertising.

While it is possible that local groups might have produced buttons or bumper stickers in support of the tax, none have surfaced as of this writing.

Anti-tax forces, on the other hand, issued an array of bumper stickers and buttons, which will be examined below. Before we get to the new releases, however, it would be best to review the previously reported issues and their rarity.

Chits, Chiselers, and Funny Money, the standard catalog of sales tax tokens and related collectibles, lists only one anti-tax button from Oregon's past, a black and white pinback showing a Victorian boot holding a door ajar with the legend "NO SALES TAX." The button, OR#1, is listed as R-3, 75 to 99 known, but should be downgraded to R-1, as a couple hundred more buttons surfaced in 1982 when the sales tax debate was renewed in Oregon.

A second button was issued in 1982 and reported in ATTS Newsletter #42. This button, assigned a pseudo-Chits number of OR#2, was issued by the Grange-affiliated Consumers Opposing Sales Taxes (COST). This button shows a red stop sign on a white background with the legend "STOP SALES TAX." It too is an R-1 collectible, although it is interesting to note that the supply of these buttons dried up well before the Sept. 17, 1985 election.

It should also be noted here that the liberal Grange-COST is quite different from a conservative organization sharing the same acronym, Citizens Opposed to Sales Tax, an outgrowth of the Oregon Taxpayers United, formerly the Oregon Taxpayers Union. Confusing?

This brings us to the previously unreported anti-tax items.

First off we have a straggler from 1982, a solid red button virtually identical to OR#2--except for the fact that it does not have a white background or micro printing on the back of the button. This second "STOP SALES TAX" button is by far the rarest of the Oregon pinbacks, with one specimen in a collector's hands and at least one other specimen out there.

It is presumed that this button, OR#3, was also put out by the liberal Grange-COST as it was purchased in 1982 along with a number of the regular "stop sign" buttons and is virtually identical to the same. It may be the result of a minor error by the button maker instead of being a distinct type.

Two further buttons from the 1985 campaign have surfaced. The first, OR#4, was issued by the Young Democrats of Oregon, the youth section of the state Democratic Party. The design of this button was obviously "borrowed" from the Grange-COST group. The button bears a red stop sign with the words "STOP SALES TAX" over a union bug with the name of the organization and a phone number below. This button, like a myriad of other YD issues, was hand-made on a "Badge-A-Minit" machine and the number produced was probably in the neighborhood of 100. This item should thus be listed as an R-2 item, somewhat scarcer than OR#1 or OR#2.

The final new button was the major new issue of the campaign. It is a large red button bearing the words "WE LOVE OREGON'S NO

SALES TAX" in white and was issued by a group known as BOAST Oregon. What BOAST stands for is anybody's guess. In any event, this button was produced in quantity and was sported by Sen. Fadeley and other anti-tax leaders on election night. It is another R-1 collectible.



OR#3



OR#4



OR#5

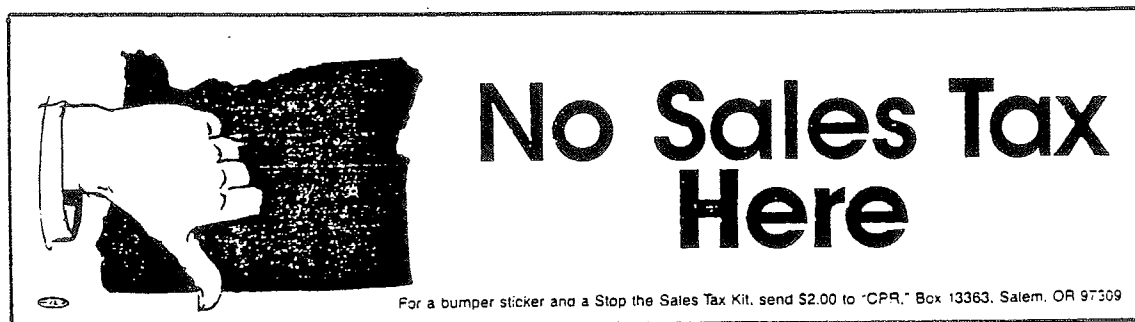
In addition to the buttons, five anti-sales tax bumper stickers have come to light. One of the most common is a white strip with the words "No Sales Tax Here" with a thumbs-down sign superimposed over a map of the state. This sticker was produced with both red and blue printing and was apparently produced by someone closely linked to the state Democratic Party, if not by the party itself.

A third orange sticker was put out by the Marion County Democrats and reads "SAVE YOUR NICKELS STOP SALES TAX."

A fourth sticker was produced by a group calling itself "Concerned Citizens" and reads "NO OREGON SALES TAX" in florescent red on black. One of the brightest stickers mankind has ever produced. Extremely loud.

A final sticker was issued without attribution, but probably came from the Lane County COST group. It reads "VOTE NO! measure 1 sept. 17 \$ales Tax" in black on bright orange. Unlike the previous four stickers, this one is printed on paper rather than vinyl, indicating a smaller production run. It is probably the scarcest of the lot--in case anyone is interested in collecting bumper stickers!!!

In short, the September election has increased the number of Oregon anti-tax collectibles dramatically. An eighth campaign appears to be on the horizon.



SAVE YOUR NICKELS
Authorized by Marion County Democrats
STOP SALES TAX

NO SALES TAX
OREGON
A.A. "Tony" Whitney - CONCERNED CITIZENS 503-536-2074

VOTE NO! measure 1
sept. 17 Sales Tax

OREGON ANTI-SALES TAX BUTTONS

OR#3 Obv. STOP / SALES / TAX //

Rev. blank

32 mm. red metal button with copper straight pin.
 White printing. Currently estimated at R-9.

OR#4 Obv. STOP / SALES TAX / (union bug) / YOUNG DEMOCRATS OF
 OREGON 370-8200 //

Rev. blank

59 mm. white button featuring a red stop sign with red micro
 printing at bottom. Button is printed paper with a clear
 plastic cover and a metal safety pin back. Estimated R-2.

OR#5 Obv. WE LOVE (heart) OREGON'S / NO / SALES / TAX / (union
 bug) //

Rev. BOAST OREGON 503-771-6421 // (micro printing around
 edge of button)

65 mm. red button with white printing. Button is printed
 paper with a clear plastic cover and a metal safety pin
 back. Estimated R-1.



WA #18 Die Varieties

David D. Gladfelter
ATTS R-281

In going over the reverses of a group of WA #18 pieces I obtained recently, in an attempt to identify the four varieties listed in Chits, I noticed some characteristics that led me to conclude that the Chits listings for this piece are in error.

Instead of four different reverse die varieties, as shown in the catalog, it appears to me that this token is struck from a single reverse die which was progressively recut to form at least five different die states. For some reason, recutting is not evident on the obverse die which remains the same for all varieties. I am going to describe the different states observed and would ask other collectors to comment either in the Newsletter or by writing to me with regard to specimens in their collections.

State 1. Original state of the die. Letters are thin, beads in border small. All specimens I have seen have the obverse and reverse dies aligned differently from those of the four later states. Hold the token with the obverse facing you and imagine that the horizontal line across the token is an axis. Rotate the token on this axis from obverse to reverse; the inscription on the reverse will now read up, from bottom to top. I haven't looked at enough specimens to conclude whether this feature is a peculiarity of State 1 tokens only. When this is done with tokens having States 2, 3, 4 or 5 reverses, the inscriptions will read down (on the specimens I've seen).

State 2. Beads are larger. Serifs have been added to border letters as follows: right upright of N in ON; left upright of U in PURCHASE; bottoms of A in PURCHASE; bottom of S in PURCHASE; bottom of l in 10; tops of SS in LESS.

State 3. Following letters re-engraved: T and X in TAX; N in ON; C, H, S (top) and E (center serif) in PURCHASE; N and T in CENTS; L (top), E (center serif) and tops and bottoms of SS in LESS.

State 4. Following letters re-engraved: Top of T in TAX; top and bottom of S in PURCHASE (bottom "sharpened" to point up); top of E in PURCHASE; CES in CENTS; tops of SS in LESS have been thickened.

State 5. S in PURCHASE has been re-engraved by cutting a serif over the sharpened bottom point; serifs recut on S in CENTS.

FOOTNOTE #1: I have been examining my WA #18, and had thought I had seven die varieties after I had looked at about 50 of them. Now that David has given us a better baseline, I'll have to do some re-thinking. I have about 650 of them, so eventually may be able to provide some response to his findings. Look at your collection--let's all get in on this. Merl Malehorn

Continued next page

FOOTNOTE #2: In ATTS Newsletter #50, a variety of MS #3 was described. It has curved letters rather than squared letters on the obverse. I have four of them, and I invited an inventory of yours. David has provided a pressing confirming that he has one. Therefore at the moment it rates R-8. The odds are that there are more of them. What do you have? Merl Malehorn



Alabama #10 Die Varieties

Merlin K. Malehorn
ATTS L-279

Chits, Chisellers and Funny Money identifies a fiber token issued by Alabama as AL #10. Jerry Schimmel's catalog identifies it in a series as AL-6. The design is essentially the same on all, although there are different typefaces and fiber colors. In Chits, AL #10 is described as:

"23 mm. GRAY FIBRE center hole 5.0 mm.
Numerals 5.0 mm tall; large letters, pointed V,
squared As, round O in OF, oval O in TOKEN"

Seventy-nine AL #10 were examined to verify their classification. Under a 12X magnifier, using a .1 mm scale, observations and measurements were taken of several elements. As a result, five minor varieties were discovered. Of particular interest was a discovery that varieties could be distinguished by unique die marks on selected letters and numerals. This was most helpful, because measurements are not always sufficient to differentiate the dies, and the measurements may not reflect a true difference since they are subject to some error in placement of the scale. Further, characteristics such as "squared" as stated in Chits are subject to individual interpretation as to what constitutes the characteristic. In fact, several versions of these characteristics can be seen on the dies.

Table I provides a comparison of the elements on which observations and measurements were taken. Each measurement on a token was taken five times and the mean was rounded to the nearest .1 mm. The terms "pointed," "squared," and "round" are relative to each other and shouldn't be viewed as measures. In fact, some of the "round" are narrower than others; this is also true of "squared" and "pointed" and is also dependent upon whether the inside edge or outside edge is being discussed.






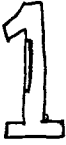






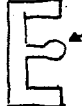



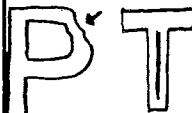






Table II provides illustrations of the differences which were detected in selected letters and numerals. Several tokens of each die variety were identified. There was no overlap in die marks. This lends credence to the probability that these are valid varieties. There may be other unique marks; not every letter and numeral on both faces was examined exhaustively. The characteristics in Table I were verifiable on each token classified by die variety in accordance with Table II.

TABLE I					
ALABAMA #10 DIE VARIETIES					
ELEMENT	DIE VARIETIES				
	1	2	3	4	5
TOKEN distance 'T to N'	8.6 mm	8.7	8.7	8.5	8.8
ALABAMA top of letter A 1 2 3 4 A1 outside inside A2 outside inside A3 outside inside A4 outside inside height of ltr L	square point square point square point square round 1.9 mm	square point square point square point square point 2.0	round point square round (wide) square point square point 2.0	square round square point square point square point no data	round point square round square round square round no data
STATE top of letter A outside inside	square point (touches outside)	square round (outside)	square(wide) round (wide)	square square	square round
OF shape of letter O	round	round	round	round	oval (slight)
REVENUE top of letter V outside inside	square point	square (slight) point	round point	square point	square point
SALES top of letter A outside inside height of letter L	square point 2.3 mm	square point 2.2	square point 2.2	round point no data	round point no data
TAX top of letter A outside inside	point (blunt) point	square point (slight bend to left)	no data no data	round point	square point
1 height of numeral left obverse left reverse	4.0 mm 4.5	4.2 4.4	4.5 4.5	4.3 4.2	4.6 4.6

In Table II, black lines in the figures and numerals represent slight rises in the fiber material, looking like ridges, in what is otherwise a depressed figure or numeral. Some of the discrepancies in edges (e.g., K in TOKEN) appear to be places where the fiber flowed into the design under compression. One of the Es in STATE may be a design flaw, the other (bulb on middle element) might have been deliberate.

Continued next page

TABLE II. ALABAMA #10 DIE MARKS

Element	Die Varieties				
	1	2	3	4	5
K in TOKEN					
left obverse 1					
left reverse 1					
right reverse 1					
E in STATE					
A in STATE					
T in STATE					
P & T in DEPT					
M in ALABAMA					
2nd A in ALABAMA					
A in SALES					
A in TAX					

Toward a New Catalog -- IV

Tim Davenport

The comments in the last issue regarding the catalog were interesting. I especially like the idea of a looseleaf new work with a number of researchers working on separate states simultaneously. The numbering system is one big question to be resolved. I don't see any problem with having patterns and varieties "isolated" from the general numbering system:

AL #Pat 1, #Pat 2, etc.

AZ #Pat 1, #Pat 2, etc.

CO #Pat 1, #Pat 2, etc.

AL #1, #2, etc.

AZ #1, #2, etc.

CO #1, #2, etc.

With varieties given letters:

AL #1a, #1b, etc.

This system would work.

I'm now in favor of ATTS publishing an entirely new looseleaf work using this system. The ATTS Board should give this matter serious consideration. The "new catalog" could be published serially with a number of pages published each quarter in conjunction with the newsletter.

Questions to be resolved would be:

1. Who is to coordinate the independent researchers?
2. How are persons receiving the "new catalog" to be charged for it?
3. At what pace should the "new catalog" be published?

A 300 page catalog published at a reasonably rapid rate of 20 pages per quarter would take 2½ years to publish. And that might prove to be a fast rate of publication. It might take longer.

Then comes the question of who is to edit the book? Davenport? Schimmel? Malehorn? Johnson? Leonard? Someone else?? I'd be willing to take on the job if--and this is a big if--I would not be forced to take on a large share of the original research. I could write the Oregon chapter and help with the Washington (especially on the Tenino woods).

Continued next page

tried my slide projector to project the transparencies I make from the xerox machine. I cut out the images and make slides of them. It works OK, but at the moment I can't do the overhead projector thing conveniently so I don't need to go through the extra effort.

- o Opaque projector. Maybe you don't remember these big hogs. They aren't all that common anymore. Before xerox machines made it possible to make transparencies of almost any printed material, you had to project the hard copy. Opaque projectors did it, using a lot of light and a big lens systems. I've tried them for projecting the faces of tokens. It works, but the light is keyed to a white sheet of paper with black printing, that occupies most of the platform for it. Tokens aren't white and don't take up much space. As a result, you don't get a very bright image with any detail at all. If you move the projector closer to the screen in order to brighten the image, the size decreases and you lose some of the purpose of the magnification. Besides, most of the projectors won't focus up close enough to give you a very bright image.

Officers (Continued)

In the previous issue of the Newsletter, a listing of ATTS Officers during the lifetime of the organization was started. The list is completed here:

BOARD MEMBERS

Jerry Bates	1971-1977
El Hubbard	1971
Ray Erkson	1971
Glyn Farber	1972-1974
Robert Paige	1973-1974
Larry Warner	1975-1976
Richard Wagner	1975-1976
Russell Moyer	1975-1978
Robert Spencer	1977-1978
-	1979-1982
?	1983-1984
Ken Hallenbeck	1985-
Robert Leonard	1985-
Fred Robinson	1985-

ATTS EDITOR

Ernie Altvater	1971-1973
Jerry Schimmel	1974-1976
?	1977
Tim Davenport	1978
?	1979-1982
Tim Davenport	1983-1984
Merl Malehorn	1985-

Letters to the Editor

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(Readers who have been with us for a while may recall that in issue #42 (April - June 1983) there was a letter from Irv Swalwell (ATTS F-43), Albuquerque, NM. In it he discussed a large hoard of Oklahoma tokens recently discovered. Irv acquired a major part of the hoard and has been sorting out the materials. He now has provided a report on progress and his findings. As you have already discovered, he has also provided some samples.)



Dear Editor,

Thanks to a suggestion from Tim Davenport and partially finishing my sorting out of about ½ million Oklahoma STTs, on the 23rd of September I sent you by UPS the following for free distribution to ATTS members in a future issue of the Newsletter:

- 1) 1 Mill OK STT in pale green cardboard (#18 in Chits, Chiselers, and Funny Money). I disagree with the color of the cardboard which is listed in the book as "pale blue." I also have some of these in mint condition in a box, which are pale green. If some held by members are white or off-color white, they have just faded with age and/or sunshine.
- 2) Our personal trade token affixed to the back of the 1 Mill OK STT in mylar - silver with blue printing. We have made up several thousand of these and have been distributing them free to dealers and customers at various doll, bottle, collectible, and antique shows all over the country. This is the third in a series of our trade tokens.
- 3) 5 Mill OK STT in red-brown cardboard (#19 in Chits). Here again, I disagree with the color of the cardboard which is listed in the book as brown. All the browns I have seen in this hoard were faded from original red which I have in some mint-in-box samples.

I threw away dozens of waste baskets full of damaged, faded, torn, bent, etc., OK STTs during the big sorting and they are all in a covered landfill after being torn or cut up. I have quite a few thousand left, including samples of every STT OK has issued which were in this hoard. These STTs were acquired in 1982 from two friends who got them out of an old Oklahoma City dump which was closed in the early 1940s and which dating coincides with the renovation of the State Courthouse and dumping of the tokens in the dump. The caretaker evidently liked them and the walls of his shack were filled as well as bags under the bed, etc. It is estimated that over 2 million were salvaged, of which I obtained ½ million. These 1 Mill tokens are being currently sold in flea markets in Oklahoma and adjoining areas at about \$1.00 per bag of 5,000.

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Incidentally there are star punches on some of the cardboard and fiber tokens. I have not found a chocolate-brown fiber that could be called genuine; all I have (as well as the grays) seem to be off-color mixes or color changed due to aging, handling, or other causes after they were produced by the supplier. The mint boxes that I have do not have any hint as to the printer/supplier indicated on the box. They are just plain cardboard box containers.

Will give more information in the future as I do further research. I wound up with lots of off-center (both sides), saddle struck, off and double punched in the 5 Mill, and clips, and various bits and pieces in this hoard.

Irv V. Swalwell
8826 Fairbanks NE
Albuquerque, NM 87112
ATTS F-43

Reports

American Tax Token Society
Secretary and Treasurer's Report

Third Quarter, 1985

FINANCIAL REPORT

Previous Balance.....	\$ 1531.85
Credits: Dues payments received.....	10.00
Booklet sold.....	2.50
Interest.....	20.80
Debits: Newsletter Payment, #50.....	53.38
Current Balance.....	\$ 1511.77

CHANGES OF ADDRESS

R-294 Scott Mitchell, P.O. Box 75, Lynbrook, NY 11563.
R-357 William Dambeck, Antioche Rte. Box 94, New Creek, WV 26743.

REINSTATED

R-83 Ed Kettenbrink, P.O. Box 6544, Abilene, TX 79608.

Write!

Come on! Write something for us. A paragraph. A footnote. Anything! Have an idea? An odd token? Some interesting error? Curious about something? Ask! Write! Quarter page. Half page. See your name in print! (Or we'll make it anonymous if you wish.) ATTS Newsletter Editorial Office, 6837 Murray Lane, Annandale, VA 22003.